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ABSTRACT

Based on a recent task inventory of key occupations in the accounting cluster taken in the Portland, Oregon, area, this curriculum guide is intended to assist administrators and teachers in the design and implementation of high school accounting cluster programs. The guide is divided into four major sections: program organization and implementation, instructional emphasis areas, student assessment, and appendixes. The first section is designed to help program planners understand goal-based planning and the overall design and structure of an accounting cluster program. The second section defines the curriculum content of a model accounting program and suggests learning activities for each of the course goals. (Course goals include all skills, knowledges, and attitudes needed for successful employment in the key occupations of accounting.) The third section of the guide is devoted to student assessment and is intended as background information for the instructor. The final section (appendixes) of the guide provides employment information for accounting occupations; job descriptions for the key occupations of accounting; a summary of the task inventory data on which the guide was developed; a skills record; facility, equipment, and supplies recommendations; resources for textbooks, curriculum, and accounting software; a matrix that shows the commonalities of accounting goals with the office occupations clusters; and instructional strategies for disadvantaged and handicapped students. (KC)

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CLUSTER GUIDE

ACCOUNTING OCCUPATIONS

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FOREWORD

Computer technology is effecting a dramatic change in the way that accounting and bookkeeping is performed. Although the basic principles remain the same, the computer has replaced many of the hand operations of accounting. Students must be able to use the computer if they are to be competitive for accounting jobs.

This curriculum guide is based on a recent task inventory of key occupations in the accounting cluster. The guide reflects technological changes as defined in the workplace. However, the ever changing hardware and software systems will necessitate periodic updating of this guide.

This guide is directed at students being prepared for entry level employment or further training at a community college or university. It is designed to provide the student with the core competencies to enter a broad range of jobs and the flexibility to meet and cope with an ever changing job market.

This curriculum guide is intended to assist administrators and teachers in the design and implementation of accounting cluster programs. The program goals and course goals have been correlated with those for office occupations so that basic business courses can serve as building blocks for accounting, clerical and secretarial cluster programs.

ACKNOWLEDGEMENTS

Aloha High School was selected as a developmental site for a model accounting program and given responsibility for revising the cluster guide, assessment guide and student skills record. Accounting and accounting related teachers from Aloha, Beaverton and Sunset high schools have been involved in the curriculum effort and should be commended for their contribution.

Jan Falconer, Aloha High School
Rick Kelly, Aloha High School
Susan Bates, Aloha High School
Jack Boden, Beaverton High School
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Pat Deane, Sunset High School

A special note of appreciation is extended to the 40 firms and agencies that participated in management interviews and the task inventory process used in defining curriculum content. The accounting advisory committee for Beaverton School District was most helpful in reviewing materials and responding to plans for model development.

The Aloha project was directed by Ken Box of Beaverton School District and a steering committee of key administrators and staff. Their assistance was invaluable in achieving district wide acceptance of the project.

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Ken Box, Project Director

PROCEDURES FOR USING THIS GUIDE

This guide is divided into four major sections:

Program Organization and Implementation

Instructional Emphasis Areas

Student Assessment

Appendices

The first section is designed to help program planners in understanding goal based planning and the overall design and structure of an accounting cluster program.

The second section defines the curriculum content of a model accounting program and suggests learning activities for each of the course goals. The course goals include all skills, knowledges and attitudes needed for successful employment in the key occupations of accounting. The goals represent a total program effort and cannot be achieved in a simple class.

A short section of the guide is devoted to student assessment and is intended as background information for the instructor who is concerned with performance assessment.

The final section of this guide provides employment; job descriptions on the key occupations of accounting; a summary of the task inventory data on which this guide was developed; a skills record, facility, equipment and supplies recommendations; references and resources on textbooks, curriculum and accounting software; and a matrix that shows the commonalities of accounting goals with the office occupations clusters. The appendices are included for those that need more information for specific purposes.

Users of this guide are encouraged to compare the program goals and course goals found in the instructional emphasis section of this guide with those of their existing program. Such comparisons should serve as a roadmap for updating their curriculum.

PROGRAM ORGANIZATION
AND IMPLEMENTATION

Goals give purpose and direction when planning activities and they provide a common language for discussing the merits of activities as they are carried out. As a reference for planning, districts use state goals, district goals, program goals, and course goals.

State goals describe what the Oregon Department of Education thinks a student ought to learn in public school. District goals describe what the local community and its schools think a student ought to learn in school locally, and how such learning relates to state goals. Program goals describe what local curriculum planners and teachers think a student should learn in accounting occupations and how such learning relates to district goals. Course goals describe what teachers think a student ought to learn and how such learning relates to program goals.

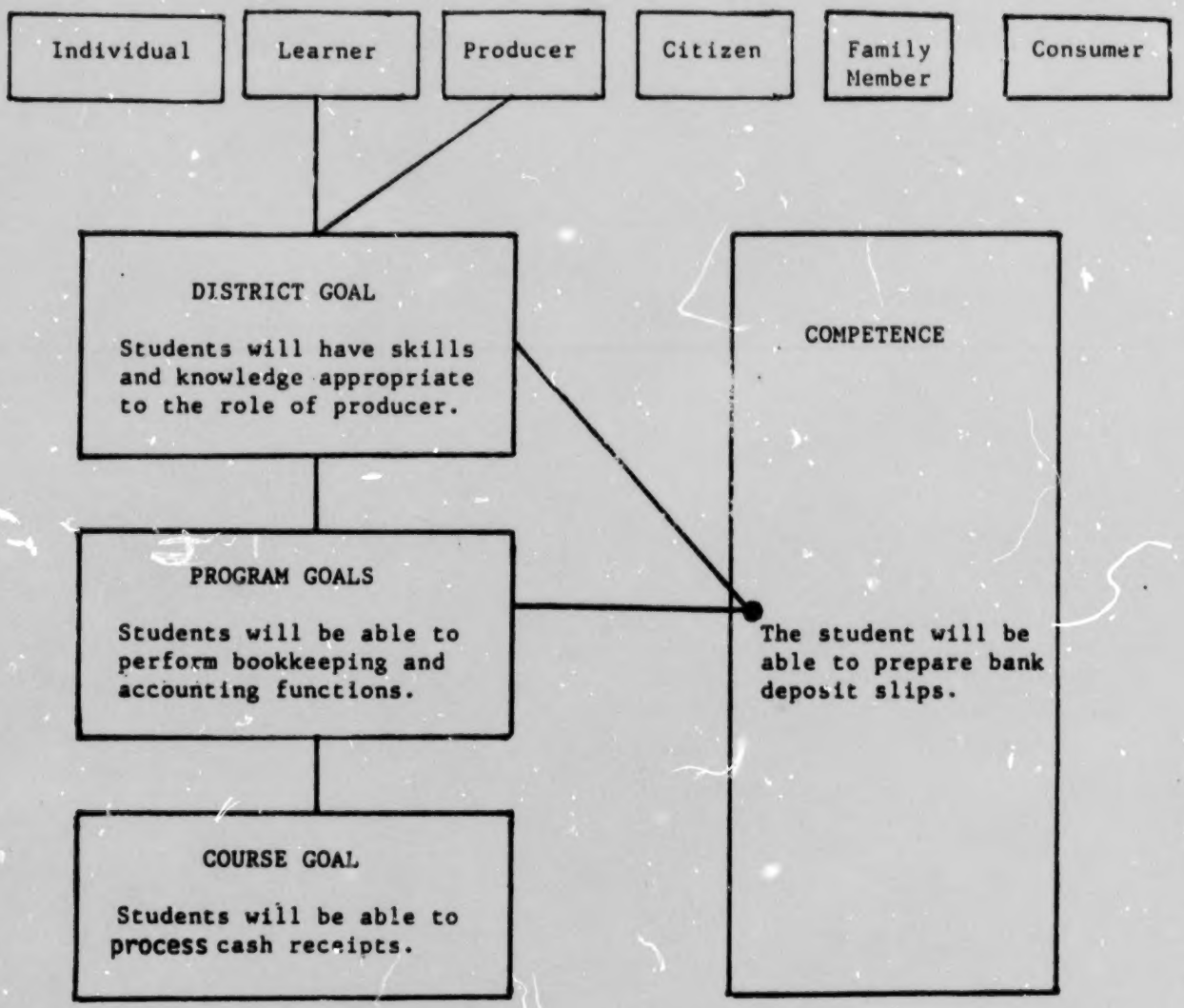
Competence Requirements

Competence is a separate but related part of goal-based planning. It is one of three graduation requirements. While districts plan and evaluate instruction by means of goals, requirements for graduation are based on credit, attendance and competence.

Competence means being capable, and students indicate competence by demonstrating their knowledge and skills. Districts verify student competence through the local list of indicators of competence (what many people have called "competencies").*

*See Competence Guidelist, Standards Guidelines: Competence Guidelist (Salem: Oregon Department of Education, 1980), page 2.

For Example, in accounting occupations:



Goals can be shared by teachers, administrators and others who are planning curriculum. It is important that accounting occupations teachers are directly involved in developing district program and course goals so that their curriculum is coordinated with other subject areas.

SECONDARY VOCATIONAL EDUCATION PROGRAMS

Oregon secondary schools may offer two types of vocational programs: an occupational cluster program or a special vocational program. Both types of programs require state approval if federal vocational funds are used in their operation. Accounting, as presented in this guide, has been treated as a distinct cluster even though a large percentage of the required knowledges and skills are common to the clerical and secretarial clusters. An effort has been made to retain a consistency of wording among common course goals to avoid confusion for those that teach basic courses in business education. Appendix G shows the commonalities of goals within the accounting, secretarial and clerical clusters.

Occupational Cluster Programs

An occupational cluster program offers an approved family or "cluster" of logically related occupations. The relationship is based on "task inventories" which list identical or similar tasks performed in each of the key occupations in the cluster. For example, the approved accounting cluster program provides instruction for entry employment or further training in the following occupations:

Accountant and Auditor (Requires further training)
Bookkeeper, Hand
Accounting Clerk
Payroll and Timekeeping Clerk
Bookkeeping and Billing Machine Operator
Cost Estimator
Proof Machine Operator
Tax Preparer

Through management interviews and a task inventory process, common duties and tasks have been identified that are common to all accounting jobs. Program goals and course goals were written to include those tasks identified as common to the key occupations.

THE ACCOUNTING PROGRAM

The accounting cluster program is designed for students who have made a tentative career choice in some area of accounting. The chart on the following page depicts the focus of accounting programs at each level of education. Secondary programs are structured in such a way that students receive common core courses in business education and progress into the specialization areas of accounting during the last two years of high school.

The curriculum should prepare a student for entry level employment or further training in a community college or university.

In addition to classroom and laboratory instruction in accounting, the student should participate in FBLA and Cooperative Work Experience. Participation in FBLA helps to develop leadership skills and professionalism in students. Likewise, Cooperative Work Experience allows students to develop job skills that cannot be properly developed in a school setting.

The accounting curriculum is opened to students of varying ability levels through the task analysis process. Individualized instruction can then be used as a teaching strategy. Students may strengthen basic skills through the use of supplementary instructional packages. A list of useful packages can be found in Appendix F.

ACCOUNTING PROGRAM CURRICULUM

This guide is designed to show teachers what specific knowledge and skills qualify students for entry level employment (or post-secondary training) in accounting occupations. The teacher, with the help of an advisory committee, can organize a curriculum to instruct students according to individual needs.

An accounting occupations program should include:

Career Exploration in grades seven through ten. This is the time for students to develop career goals and plans. Courses in general business, typing, business law, SUTOE (Self-Understanding Through Occupational Exploration), an introduction to business class, personal finance/economics, and business English and communications, provide a foundation for the accounting program.

Occupational Guidance helps students learn more about themselves, and helps them choose occupational fields which are challenging and fulfilling.

Vocational Courses offer the core of knowledge needed for successful performance in accounting. Through these courses the student will be able to acquire the experiences outlined in the course goals.

Allied Support Courses in grades 11 and 12. Students should be offered supplemental courses to sharpen particular interests and talents, and help them attain occupational goals. Examples of allied support courses would be business law, consumer economics, typing, business math, and psychology.

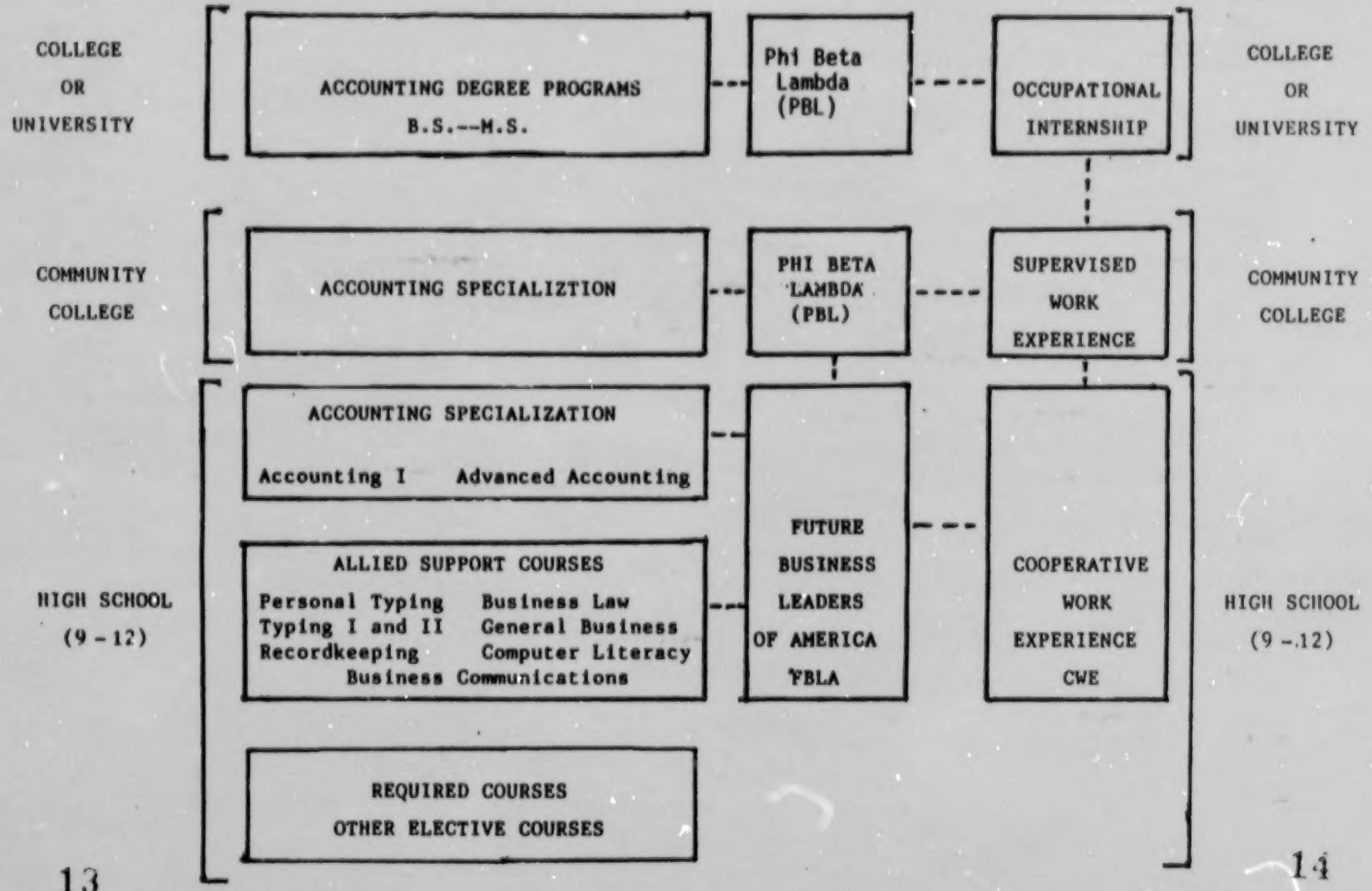
Cooperative Work Experience. On-the-job training can help improve career decision-making skills. Work experience can be considered an elective which will fill part of the

Projects. Projects are individually designed laboratory learning experiences similar to on-the-job training. They may be used in lieu of cooperative work experience in situations where community resources cannot provide suitable training stations for all students.

Co-curricular activities of the Future Business Leaders of America (Oregon Chapter of FBLA). FBLA is recognized as an integral part of the accounting program. The purposes of FBLA are to promote vocational understanding, awareness of civic responsibilities, and leadership skills. Chapter activities relate directly to employment needs for business occupations.

A suggested accounting program curriculum is presented on the following page.

LEVELS OF TRAINING FOR ACCOUNTING



SUGGESTED CURRICULUM SCHEDULE

Period	Grades 7 and 8	Grade 9	Grade 10	Grade 11	Grade 12
I	Social Studies	Language Arts	Language Arts	Language Arts	Government/Economics
II	Language Arts	Mathematics	Personal Finance/ Economics	Social Studies/ History	Accounting II
III	Mathematics	Health or Physical Education	Health or Physical Education	Allied Support Courses	
IV	Health and Physical Education	Science	Business Education Exploratory Course**		Any combination of: * Allied Support Courses * Vocational Courses * Cooperative Work Experience or Project * Computer Literacy
V	Science or General Music	Typing I	Allied Support Courses	Accounting I	
VI	Career Elective	Allied Support Course			

Required Courses (including state courses required for graduation)

Vocational Courses (such as: Bookkeeping/Accounting I, Accounting II, Office Machines Business Communications or Cooperative Work Experience.

Allied Support Courses (such as: *Orientation to Business Education, Business Mathematics, Computer Literacy, Recordkeeping, General Business, Business Law, Speech, Psychology, Typing I, Briefhand, and Notehand.)

* Orientation to Business Education is a nine-week course for ninth grade students which provides an overview of career options within the areas of office, accounting, marketing and management.

** From this exploratory course, students will select the direction for further specializing within the occupational core and specialty courses.

SUGGESTED VOCATIONAL COURSES

Vocational clusters are designed around the skills, knowledge, and attitudes which are common to a group of related occupations. A vocational cluster program will be approved based upon the vocational program and course goals being offered. Secondary schools most often use the following course titles to "package" these course goals.

Vocational Accounting Courses

Capstone Course

Accounting Core

Accounting II

Office Machines

Computer Literacy

Accounting I

Allied Support Courses

Allied support or pre-vocational courses are those related courses which prepare the student for and contribute to the vocational courses, but are not considered part of an approved vocational program. Business-related support courses include:

Typing I/Keyboarding

Typing II

Business Law

Recordkeeping

Business Mathematics

General Business

Introduction to Computers

Business Communications

Accounting II (year)

Most secondary schools offer two levels of accounting while a few offer three levels, beginning in the sophomore year. Advanced accounting programs move students into applications of the accounting concepts learned at the beginning level. Computerized accounting applications and data processing are usually emphasized in the advanced class, after student mastery of the accounting cycle and manual systems.

Office Machines (semester)

Schools can teach machine skills several ways. One way is to offer a separate office machines course. Another approach is to teach these skills in other courses such as office procedures, business math, and advanced typing. A third alternative is to offer office machine instruction in a skills laboratory, with teaching individualized.

As a separate course, Office Machines teaches students to solve business problems by using various business machines such as the electronic calculator, reprographic equipment, dictation/transcription equipment, and word/data processing equipment.

Business Communication (semester)

Business Communication emphasizes grammar and writing for business letters. Students should also study the various types of oral communications, including listening, speaking, dictation, and telephone techniques, as well as the process and theory of communication, non-verbal communication, reading for comprehension, and proofreading and editing.

Bookkeeping/Accounting I (year)

Bookkeeping/Accounting I gives students experience maintaining records, along with interpreting and analyzing them. Practice sets with business papers may be used to emphasize record management. Instruction in the application of electronic data processing may also be integrated throughout the course. The fundamentals and terminology of accounting are emphasized.

This course usually includes the basic methods of computing, classifying, recording, and maintaining numerical data involved in financial and product control records, including the paying and receiving of money. Career objectives related to bookkeeping and accounting are identified and discussed.

Cooperative Work Experience

The term "cooperative" refers to the working relationship between participating businesses and local schools. Accounting instructors and employers work together to develop on-the-job learning experiences which will reinforce classroom instruction. Students are awarded credit for these experiences. Employers help coordinate on-the-job activities and supervise trainees. Students, teachers and employers plan and evaluate the program on a regular basis.

The accounting instructor and employer outline individual student's responsibilities and training experiences on the job in a written document called a training agreement. Job experiences are coordinated with classroom instruction and opportunities are identified for the student to apply curriculum on the job. The agreement is usually signed by the employer, student, teacher and parents or guardian; it requires school approval. A written learning program known as a training plan details the tasks to be learned by individual students, and may suggest learning activities for each task. Plans serve as a structure for learning experiences and can also help in evaluating student progress. Plans can be maintained by students to help them develop a sense of responsibility for their own progress.

SUGGESTED ALLIED SUPPORT COURSES

The following allied support courses are recommended for students enrolling in an accounting cluster curriculum.

Although course titles may differ, high schools provide many of the opportunities explained in the following descriptions. Students need to consider all available courses and discuss various alternatives with a parent, school counselor or accounting occupations advisor.

Business

The most common support courses for the accounting student are those frequently included within business education. Business law, general business, orientation to business occupations, recordkeeping, office occupations exploration, and typing are strongly recommended. Others include consumer economics, personal finance, and briefhand or notehand.

English

Courses which strengthen speaking, listening and reading and writing skills, with emphasis in spelling, punctuation and sentence structure, would be beneficial to the student. Such courses might include journalism, creative writing, speech or drama, and business communications.

Mathematics

Mathematics courses which emphasize problem solving are strongly recommended. Although they depend on the level and need of the student, they should include gathering, organizing and presenting data, recognizing or defining the problem, choosing problem-solving strategies, estimating, approximating, predicting, and computing. Computation skills should include mental arithmetic, written activities, and the use of calculators and computers. Depending on the level and needs of the student, courses such as refresher, applied, consumer, or business math might be helpful.

Social Studies

Courses which provide students with a better understanding of themselves and others, business environments, the private enterprise system, and economics generally would be beneficial. Examples include psychology, individual and group behavior, modern problems, economics, and government.

Sciences

Courses which introduce scientific concepts would greatly aid students entering business careers with a science emphasis. Such courses include biology and chemistry.

Fine Arts

For those students pursuing accounting careers in occupations involving fashion, design, advertising, or similar creative fields, such courses as home economics (textiles, fashion design, tailoring), graphic design, art, drafting and commercial art might prove helpful.

Students interested in advanced education or in international business settings, foreign languages such as German, Japanese, French, Russian or Spanish would prove beneficial. Accounting skills are an excellent credential for entering international business.

A successful accounting program combines a variety of elements, including in-school learning, actual work experience,and participation in a vocational student organization. The following is a brief description of these elements.

IN-SCHOOL INSTRUCTION

Accounting Simulation

Accounting simulation involves organizing the classroom as an accounting office with students operating a fictitious company. The simulation materials are often commercially prepared packages including forms and assignments. The students are assigned positions in the company, depending upon individual abilities and interests. A work flow is established and maintained to simulate accounting office functions. Students can be promoted to other positions in the "company" or transferred to other departments. In an accounting simulation, the teacher acts primarily as a manager.

Model Accounting Office

In a model accounting office situation, the students work in an actual accounting office operation. Office work is generated from sources within the school such as other teachers, or outside business organizations, usually non-profit. Students in the model accounting office are assigned positions depending upon the organization of the office and their individual interests and abilities. Work flow is established by processing the incoming work orders. Students can transfer to other positions within the model accounting office, either to other production areas or to a managerial level. The teacher's role is to oversee operation of the model accounting office.

In-Basket

The in-basket represents the materials an accounting employee would use on the job. Such a simulation is designed to allow each student to work independently. Although there is no work flow in the simulation, the in-basket does give students experience in setting priorities and making specific decisions. The student is faced with a number of tasks representative of a particular accounting position. For example, the in-basket might feature tasks that an accounting clerk would face. After becoming familiar with the overall functions of the accounting office, the student would then examine each task and decide which should have top priority.

Learning Activity Packet (LAPS)

The learning activity packet or "LAPS" method of instruction usually involves individually paced larning. Students are given a kit or packet containing unit objectives, study materials, learning activities, and self-tests. They work through the kit at their own learning rates. Sometimes several students work on a LAP together. Although commercially prepared versions are available, many learning activity packages are prepared by teachers.

Incident-Process (Case Study) Method

The incident-process or case study method is especially useful to teach students how to obtain facts necessary for making decisions. Students are given a series of problems concerning a business but only a minimum amount of related information about the nature of these problems. Before making any decisions, the student must obtain additional information form the teacher, group leader, or other designated person. They are able to make valid decisions only after getting pertinent information.

Learning-Systems

The learning-systems method (multi-media presentation) organizes materials into a package including cassette tapes, video tapes, and films. Whether teacher or commercially prepared, these have been especially effective learning tools.

Individualized Instruction

Individualized instruction requires that the instructor play a different role, becoming a counselor and a director to help guide the student and answer questions on an individual basis. Occasionally it is necessary to lecture to the whole class, or hold small-group seminars and discussions. Maintaining a record of the student's progress is also an important function of the instructor.

An inservice program will orient instructors to these new roles and to the most effective ways of establishing and directing individualized instruction.

Any program of individualized instruction should:

- Give credit for previously learned and demonstrated skills.
- Allow students to pause for remedial assistance and then resume their studies.
- Inform students what will be expected of them.
- Allow students to progress at their own rate, keeping in mind the needs of special students, as identified by the special education staff.
- Monitor each student's progress.

Interdisciplinary Approaches -- Team Teaching

In order to teach the many aspects of accounting skills, it may be worthwhile to work with other teachers. For example, the accounting and math teachers

can switch classes : math students will learn about electronic calculators and accounting students will learn calculation techniques. The home economics teacher can teach grooming for an office environment and the accounting teacher can explain job application techniques.

COOPERATIVE WORK EXPERIENCE

The term "cooperative" describes the working relationship between school and business in preparing students to enter and succeed in their chosen career fields. Both the accounting instructor and the participating employer have instructional responsibilities. These instructional responsibilities must be jointly planned and coordinated if the instructional program is to be effective.

The emphasis must be on instruction and training. If on-the-job activities are provided primarily for other reasons -- financial assistance, inducement to remain in school, or as an alternative for unresponsive students -- the overall purpose may no longer be achieved and should no longer be labeled as vocational education utilizing the cooperative method.

Training Agreement

The accounting instructor and training sponsor plan each student's program to coordinate classroom work with job experience. An agreement is usually signed by the employer, student, teacher, and parent or guardian; it requires school approval.

Training Plan

A training plan details the student's goals and may suggest learning activities for each. This plan serves to structure learning experiences and can help a teacher evaluate the students' progress. Students can maintain their training plans, thus developing a sense of responsibility for their own progress.

The Project Method

If students are less than the minimum legal age for employment or there are no positions available, projects can be designed to coordinate with regular classroom instruction. These can include student observation of local offices, conducting and analyzing surveys related to accounting occupations, skills development, and career planning.

VOCATIONAL STUDENT ORGANIZATION

Future Business Leaders of America (FBLA); Phi Beta Lambda (PBL)

FBLA-PBL is a non-profit, school-based organization designed to promote leadership. It integrates student activities for secondary (FBLA) and post-secondary (PBL) business education students with instruction, offering awards and scholarships, career development conferences, leadership training and

educational projects. It is a valuable instructional tool through wich students can meet many course goals.

FBLA-PBL is organized into local, state and national chapters. At the local level, students organize chapcers and elect student officers; a business instructor serves as chapter advisor. All local chapters in the state are chartered by the comprise a state chapter of FBLA-PBL; national FBLA-PBL is composed os state chapters with national officers elected by the state chapters.

Participation in a vocational student organization should be considered an integral part of the business education curriculum since it provides opportunities for students to expand their knowledge of business through service projects and business-related activities. Equally important, it offers an opportunity for young people to improve their interpersonal relationships, skills, and leadership abilities. These are skills which students usually do not learn in a classroom.

ADVISORY COMMITTEE

As programs develop, advisory committees consisting of business representatives can offer expertise that instructional staff may not have. They may be individuals who have hired students from the program, line supervisory personnel, owners of small business, management, labor. They should show an interest and willingness to contribute to the development of the program.

Committee members:

* Advise on course content; materials and equipment; provide resource speakers, trade materials, occupational information.
* Help establish program entrance standards.
* Act as liaison between school and the business community.
* Help organize cooperative programs.
* Identify training stations; recommend job rotation, help determine criteria for measuring student performance.
* Work with labor and management to smooth cooperation; help graduates get jobs.

THe Oregon Department of Education has materials to assist you in establishing an advisory committee.

CAREER GUIDANCE

Career guidance is the combined responsibility of the counselor and teachers. Both should utilize all opportunities to relate instruction to accounting occupations: work experience, resource speakers, field trips and individual student research.

PROFESSIONAL STAFF DEVELOPMENT

Most accounting occupations teacher-coordinators are graduates of a teacher training institution (combining educational training with related work experience) or are recruited directly from business, with experience in one or more accounting positions. They must know how the program is structured, have management and planning skills, as well as guidance training.

Teachers can add to their skills in several wyas. One approach is through the supervised occupational internship program which allows teachers to work during the summer under a training plan agreement for pay and graduate credit. In addition, involvement in a professional teachers organization, particularly the Oregon Business Education Association (OBEA) affiliated with the Oregon Vocational Association (OVA), can help teachers keep up with the latest business and accounting trends, and communicate with other teachers.

PROGRAM ASSESSMENT AND PLANNING

Program assessment involves the analysis of each element of the accounting occupations program in order to identify priorities for improvement, develop long range plans, and plan a budget. Annual assessment can be a way to measure the effectiveness of the program and to involve school administrators and advisory committee members in program development. A booklet which explains the assessment process and identifies the elements of a model program may be obtained from the Oregon Department of Education.

Information from the assessment can be used to establish priorities for further program development based upon a program model. In order to meet the needs, activities are planned, such as purchasing specified equipment, tearing out a partition, or organizing an advisory committee. Not all priority needs can be met in one year.

A long-range plan can relegate certain expected accomplishments to future years. For example, it may not be feasible to develop a complete model accounting office facility immediately; it may need to be done in stages over a five-year period. Activities prescribed for year one will be itemized and the

plan will provide for future revision. New priorities will emerge as the assessing and planning process is repeated periodically. To illustrate: the annual report to the advisory committee of activities and accomplishments could be based on a reassessment of the program. Data from the reassessment is used to support goal accomplishment. This management-by-objective process is well understood by members of the business community.

INSTRUCTIONAL EMPHASIS AREAS

* Career Development
* Human Relations
* Communications Skills
* Computational Processes
* Information Processing
* General Office Procedures
* Work Environment
* Accounting Procedures
* Data Processing

PROGRAM GOAL: 1 **Students will be able to plan, enter and advance in an accounting career.**

COURSE GOALS:	LEARNING ACTIVITIES
Career Planning	**Counselor and/or Instructors**
1.1 Students will be able to assess their interests, apptitudes and abilities in relation to career goals, career requirements and lifestyle preferences.	Have students complete one or more of the following interest inventories: - Strong-Campbell - United States Testing Service - Self Directed Search - Force Choice Value Test Have students complete a CIS search for career information. Have students complete an aptitude test. - PSAT (Preliminary Scholastic Aptitude Test) - SAT (Scholastic Aptitutde Test) - ACT (American College Test) - ASVAB (Armed Services Vocational Aptitude Battery) - DAT (Differential Aptitude Test) - Career Assessment Inventory - GATB (General Aptitude Test Battery) - Minnesota Importance Questionnaire Have students complete an ability test, i.e. California Test of Basic Skills. Assist students in analyzing, interpreting and relating test results to potential careers.
1.2 Students will be able to describe the career ladders for advancement within each of the key occupations.	Have students research career ladders in accounting using the following: - Dictionary of Occupational Titles - Occupational Outlook Handbook - Occupational Outlook Quarterly - Oregon Labor Market Information - CIS Books

PROGRAM GOAL: 1 Students will be able to plan, enter and advance in an accounting career.

COURSE GOALS:	LEARNING ACTIVITIES
Career Planning	
	Have students define (in writing) the career ladder for advancement for: - Accountants - Bookkeepers - Accounting clerks - Payroll clerks - Tax preparer - Bookkeeping and billing machine operator.
1.3 Students will be able to utilize community resources for analyzing jobs and careers.	Have students interview employers within local firms to analyze specific careers. - Duties and responsibilities - Preparation for job - Earnings from job - Conditions/demands for employment in this job. Have students observe jobs being performed at a community work site.
1.4 Students will be able to apply decision-making skills in making career choices.	Have students complete CIS searches to narrow field of career choices. Have students interview people in the community to further clarify career objectives. Assist students in making career choices and selecting tentative career goals.
1.5 Students will be able to identify entrepreneurial opportunities in making career choices.	Bring representative of Small Business Administration into classroom to explain procedures for operating own business.

PROGRAM GOAL: 1 Students will be able to plan, enter and advance in an accounting career.

COURSE GOALS:		LEARNING ACTIVITIES
Career Planning		
		Bring in self-employed people to share their feelings on entrepreneurship with students. Have students identify special skills needed for success as an entrepreneur as compared to a company employee. Have students read "Starting Your Own Business" and discuss as a class. Encourage FBLA to organize a Kelly Services type of operation to gain experience in entrepreneurship.
Job Seeking		
1.6	Students will be able to identify primary sources of information on job availability.	Have students research sources of job information and report back to class. Assignments should include: - State employment services - School or college placement services - Want ads in newspapers, professional journals, and trade magazines - Industrial and craft unions - U.S. Civil Service Commission - Private employment agencies - Yellow pages and telephone directory, industrial directories, and Chamber of Commerce lists - Professional associations - Cluster program teachers
1.7	Students will be able to complete a personal resume/ data sheet on qualifications for employment	Have students write a personal resume/ data sheet that includes: - Personal information - Job objective

PROGRAM GOAL: 1 **Students will be able to plan, enter and advance in an accounting career.**

COURSE GOALS:	LEARNING ACTIVITIES
Job Seeking	
	- Work history - Volunteer work - Education - Interests and hobbies - References - Portfolio (if appropriate) Assist students in reviewing, revising and refining their resumes.
1.8 Students will be able to write a letter of application for employment	Provide students with samples of well-written letters of application for employment. Have students write letters of application for employment. Critique letters of application as a class activity.
1.9 Students will be able to dress and groom appropriately for job interviews.	Establish one day per week as "Dress Right for Business Day" and reinforce its observance with extra credit and/or recognition of students who participate. Conduct class discussion on appropriate dress for job interviews. Assist individuals in improving their personal appearance and grooming by making positive suggestions.
1.10 Students will be able to complete employment application forms.	Provide students with samples of various employment application forms. Make assignment on completing employment application forms and identify errors made by students.

PROGRAM GOAL: 1 **Students will be able to plan, enter and advance in an accounting career.**

COURSE GOALS:	LEARNING ACTIVITIES
Job Seeking	
	Discuss problems and errors as a class and have students make needed corrections.
1.11 Students will be able to complete testing procedures required by prospective employers.	Secure a cooy of "Employment Tests for Government Business and Industry--2nd Edition--Mulkerne and Andrews, McGraw Hill. Administer tests to students to acquaint them with test requirements and test procedures. Conduct tests within an atmosphere of formality that might be expected in an actual business setting.
1.12 Students will be able to use appropriate interviewing skills.	Have students conduct mock job interviews as teams of three--interviewer, interviewee, and observer. The observer records or scores the quality of the interview session. Use video (when possible) to record and play back interviews so the active participants can make self-evaluations of their own behavior. Use community resource persons to conduct mock interviews. Include job interview competition in all skills fairs, regional skills contests, job fairs, etc.
1.13 Students will be able to describe legal aspects of hiring, including both employer and employee rights.	Obtain copies of the following free handouts for students in class: - "Employment of Minors"--Oregon Bureau of Labor and Industry - "Minimum Wage and Hour Laws"--Oregon Bureau of Labor and Industry

PROGRAM GOAL: 1 Students will be able to plan, enter and advance in an accounting career.

COURSE GOALS:	LEARNING ACTIVITIES
Job Seeking	
	Have students read and discuss the implications and restrictions of labor laws. Have students discuss issues such as affirmative action, collective bargaining, probationary periods, etc., and their influence on hiring practices.
Job Retention and Growth	
1.14 Students will be able to conduct a self-evaluation of their personal traits, work attitudes and career goals.	Have students use the Career Information System to evaluate their own personal traits, work attitudes and career goals in relation to specific jobs. Have students use self-appraisal worksheets on a continuing basis. Have students complete a career planning sequence of planned activities each year that involves self-evaluation.
1.15 Students will be able to evaluate jobs.	Have students complete career planning booklet that involves job evluation through: - CIS searches - Community resource interviews - Library research Have students make job comparisons based on: - Preparation training required - Salary - Working conditions - Opportunity for advancement - Challenge in work

PROGRAM GOAL: 1 **Students will be able to plan, enter and advance in an accounting career.**

COURSE GOALS:	LEARNING ACTIVITIES
Job Retention and Growth	
1.16 The students will be able to assess compatability of personal and career goals.	Have students assess various jobs by CIS search techniques. Have students make actual job site observations to determine if jobs are compatible with personal goals for lifestyle, income, etc. Assist CWE students in assessing the compatibility of their job assignments with their personal goals.
1.17 The students will be able to conduct self-appraisals of personal job performance.	Have students conduct self-appraisals of job performance in classes, labs, and on CWE assignments.
1.18 The students will be able to explain the need to keep current on technological advancements through continued education and training.	Make reading assignments in trade journals and professional magazines, i.e., Home Computer. Bring resource speakers into classroom to discuss trends and changes. Make reading assignments in Industrial Outlook Handbook and discuss emerging technologies in class.

PROGRAM GOAL: 2 **Students will be able to apply habits and work attitudes needed for success in obtaining employment, retaining jobs and advancing in their occupations.**

COURSE GOALS:	LEARNING ACTIVITIES
Personal Traits	
2.1 Students will be able to apply acceptable grooming and hygiene habits.	Establish "Dress Right for Business Day" as a business department activity. Offer critiques and extra credit for participation each week. Have guest speakers from business explain the grooming and hygiene standards of business. Conduct a style show of appropriate business attire.
2.2 Students will be able to apply efficient and productive work habits including: - Time management - Work flow management - Punctuality - Regular attendance - Thoroughness - Teamwork - Neatness - Initiative - Self-evaluation	Have students prioritize work each day. Set up model office structure to enhance development of work habits.
2.3 The students will be able to apply a positive attitude toward work.	Involve students in production assignments as part of class assignments and FBLA. Evaluate student attitudes toward work assignments and help them set goals for improvement. Emphasize positive work attitudes in CWE training plans. Show and discuss filmstip/record "Your Attitude Is Showing" by Chapman, SRA, 1090 Wionna Avenue, Cincinatti, OH 45224.

PROGRAM GOAL: 2 **Students will be able to apply habits and work attitudes needed for success in obtaining employment, retaining jobs and advancing in their occupations.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Attitudes	
2.4 Students will be able to deal with job stress and conflict.	Involve students in activities of FBLA. Involve students in skills contests. Have students analyze case studies of persons who lost their self-control and discuss ways to deal with job stress and conflict of each situation. Have students role play in mock situations of dealing with job stress and conflict.
2.5 Students will be able to promote a positive business image with clients.	Have students identify a friend, parent or neighbor who commands their respect as a business person and analyze the qualities that lead to respect. Offer case examples of positive and negative business image and discuss as class. Use a chart that identifies the steps in promoting a positive business image. Show film "The Professional Volkswagen Dealers" and identify the steps in building a business image.
2.6 Students will be able to show respect for authority.	Reinforce through daily assignments and activities the need to respect authority. Use CWE experience to reinforce what was learned in school as related to respect for authority. Use FBLA to promote respect for authority through working with advisors from other schools.

PROGRAM GOAL: 2 **Students will be able to apply habits and work attitudes needed for success in obtaining employment, retaining jobs and advancing in their occupations.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Attitudes	
2.7 Students will be able to show respect for property.	Establish standards for care of office equipment in classrooms and labs and explain why these standards must be respected. Have students perform routine preventative maintenance on machines, i.e. changing ribbons, cleaning, etc. Conduct classroom discussions on why property must be respected to maintain a productive work environment.
2.8 Students will be able to demonstrate respect for co-workers.	Make assignments that require students to work with others. Use FBLA activities to develop group cohesiveness and mutual respect among students. Use CWE assignment to gain experience in working with other people. Have students complete self-appraisal rating sheet and discuss their ratings with instructor.
2.9 Students will be able to accept and give constructive suggestions and praise as related to job performance.	Provide students with a set of statements from employers that criticize employers and have them make written responses to the statements. Have students keep a journal (for one week) of criticisms and compliments they have received.

PROGRAM GOAL: 2 **Students will be able to apply habits and work attitudes needed for success in obtaining employment, retaining jobs and advancing in their occupations.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Attitudes	
2.10 Students will be able to accept results of performance appraisals as positive steps for improvements in job role.	Use a system of performance appraisal in school that is consistent with the system utilized in business. Review results of performance appraisal with students and set goals for improvement. Help students set specific targets for improving their performance and time-frames for reaching each target. Conduct performance appraisals of CWE students on a regular basis in cooperation with the employer of the student.
2.11 Students will be able to apply ethical behavior in the performance of work assignments - Honesty - Loyalty - Confidentiality	Require ethical behavior at all times in classroom, lab, FBLA and while on CWE site. Serve as a model in ethical behavior for students within class. Bring resource speaker into classroom to discuss the ethics of the business world. Use case studies to delineate between ethical and unethical business behavior.
2.12 Students will be able to originate work.	

PROGRAM GOAL: 2 **Students will be able to apply habits and work attitudes needed for success in obtaining employment, retaining jobs and advancing in their occupations.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Attitudes	
2.13 Students will be able to apply ability to cope with change.	Rotate students on various types of equipment so that they can understand the commonalities and deficiencies in equipment. Introduce new technologies and concepts into classroom on an ongoing basis. Bring in resource speakers to explain new technologies and their impact on business. Show students the video tape "Mega-trends," Naisbitt Corp. Available from Oregon Department of Education. Have students bring in a news article each week for sharing new and interesting technologies with the class.

PROGRAM GOAL: 3 Students will be able to use appropriate skills in business communications.

COURSE GOALS:		LEARNING ACTIVITIES
Language Skills		
3.1	Students will be able to punctuate and capitalize correctly.	Have students locate punctuation and capitalization errors in business reports and make corrections using a reference manual.
3.2	Students will be able to apply spelling rules.	Check all student work for spelling. Do not accept work with misspelled words. Have students use reference manual in correction of spelling errors. Review spelling rules with class periodically to reinforce their use in daily assignments. Conduct spelling quizzes.
3.3	Students will be able to use grammar that is correct and appropriate to business communications.	Read a paragraph from a business letter that contains grammatical errors and discuss how such errors effect the students perception of the writer. Check all student work for correct word division and have students make appropriate corrections
3.4	Students will be able to divide words correctly.	Make assignments that require students to divide words.
3.5	Students will be able to use appropriate business vocabulary.	Have students develop a "Personal Vocabulary Notebook" of business terms. Encourage students to collect vocabulary on a routine, daily basis. Have students divide into teams and play synonym games using a thesaurus.
3.6	Students will be able to use numbers correctly.	Make assignments that require students to record series of numbers. Have students proofread each other's work.

PROGRAM GOAL: 3 **Students will be able to use appropriate skills in business communications.**

COURSE GOALS:		LEARNING ACTIVITIES
Language Skills		
3.7	Students will be able to write legibly.	Have students complete employment applications that require both printed and handwritten responses. Make assignments that require students to complete business forms in handwriting.
3.8	Students will be able to use information and reference sources.	Have students solve problems requiring the use of such tools as: - Dictionary - Almanac - Thesaurus - Secretarial handbooks - Atlas - Professional publications - Telephone and code directories - Oregon Blue Book
Basic Verbal/Non-Verbal Skills		
3.9	Students will be able to read materials with speed and comprehension.	Have students read business reports and give oral summaries to class.
3.10	Students will be able to write business letters, memorandums and reports.	Have students write letters of applications and resumes in response to want ads for jobs. Have students compose a letter on the typewriter in answer to one they received. Have students complete assignments in writing short business reports.

PROGRAM GOAL: 3 **Students will be able to use appropriate skills in business communications.**

COURSE GOALS:	**LEARNING ACTIVITIES**
Basic Verbal/Non-Verbal Skills	
	Describe a letter you need to mail and have students compose, type and submit their letters. Select and mail the best one. Have students write memorandums to other departments. Have FBLA members write letters of invitation to resource persons to speak in class or at an FBLA meeting. They should also prepare the publicity and write the thank you letters. Have students write a news article about a member of the advisory committee or a CWE employer. Have students write news articles for school papers about activities in the business program, FBLA activities and field trips.
3.11 Students will be able to speak effectively in meetings and discussions.	Have students conduct a panel discussions based on research they have gathered about equipment. These topics might include: - Word processing - Computer console input typewriters - Automatic typewriters - Electronic mail - Telecommunications - Reprographics - Micrographics Use FBLA activities to develop speaking abilities of students.

PROGRAM GOAL: 3 Students will be able to use appropriate skills in business communications.

COURSE GOALS:	LEARNING ACTIVITIES
Basic Verbal/Non-Verbal Skills	
3.12 Students will be able to listen effectively.	Have students rotate giving oral instructions for a simple routine or procedure. Have students demonstrate procedures as another student gives oral instructions. Examples might be: - Opening package of special purpose paper - Thinning correction fluid - Using correction fluid or paper. Have students take dictation from tapes. Have students take dictation test. Name three people as though they were being introduced and have students repeat each name. This exercise can be extended to include background information about each person. Check to determine how much information students can repeat.
3.13 Students will be able to use non-verbal communications effectively: - Body language - Voice inflection	Have students volunteer to demonstrate body language to class. Have other class members write down messages obtained through body language. Have students role play the use of voice inflection in communicating business information.

PROGRAM GOAL: 3 **Students will be able to use appropriate skills in business communications.**

COURSE GOALS:	**LEARNING ACTIVITIES**
Proofreading and Editing	
3.14 Students will be able to identify and correct errors in typing, grammar, spelling and word usage.	Have students proofread and edit each other's work. Require all completed work to meet standards of excellence predetermined by the instructor. Introduce a "Grammar Rule of the Week" and build exercise about this rule. Require proofreading symbols be used at all times.
3.15 Students will be able to edit and revise data on hard copy or CRT.	Have students edit each other's typed letters and sign them if they think the letters are mailable. If they are not mailable, have student use proofreading marks and return for typing. Have students edit on CRT and make needed corrections.

PROGRAM GOAL: 4 **Students will be able to solve business problems using computational skills.**

COURSE GOALS:	LEARNING ACTIVITIES
Computational Skills	
4.1 Students will be able to add, subtract, multiply and divide whole numbers.	Have students take diagnostic pre-test on computational skills. Have students complete timed exercises of simple addition, subtraction, multiplication and division problems to improve their scores. Have students construct and participate in games which use mathematical skills, such as puzzles, magic squares and placing right number in problems to make solutions correct.
4.2 Students will be able to compute with fractions, decimals and percentages.	Have students find the price of several grocery items from two newspapers dated one year apart and compute the percentage of increase or decrease for each items as well as the total list. Have students identify the uses of percentages found in a daily newspaper. Have students take drills on the basic kinds of percentage problems such as: - What percent one number is of another - Number when a certain percent of it is known - Percent of increase or decrease.
4.3 Students will be able to estimate answers.	Have students circle or approximate answer on multiple choice answer sheet to business problems; then have them calculate the problem and compare the estimates with calculated answers.

PROGRAM GOAL: 4 **Students will be able to solve business problems using computational skills.**

COURSE GOALS:	LEARNING ACTIVITIES
Computational Skills	
4.4 Students will be able to solve practical problems through applications of - Allocations -Discounts -Interest	Have students compute the discount on several items on sale at a department store. Have students compute the discounts on items ordered for FBLA sales project. Have students compute interest on loans. Have students compute allocation problems.
4.5 Students will be able to solve business problems on a 10-key keyboard.	Have students practice simple business applications, using a ten key calculator, such as computing extensions and discounts, net earnings, balance of customer accounts after payments and service charges and interest on loans. Have students practice for FBLA competition in business mathematics.

PROGRAM GOAL: 5 **Students will be able to perform the skills of information processing.**

COURSE GOALS:	LEARNING ACTIVITIES
Keyboarding	
5.1 Students will be able to use correct keyboarding techniques in the operation of: - Typewriters - Microcomputers - Word processors - Data entry terminals	Have students take a pretest and maintain progress charts for machine operation until they neet proficiency goal. Have students compete for certificates of proficiency in machine operation. Have students practice for FBLA competitive events in machine operation.
5.2 Students will be able to operate a 10-key keyboard by touch with acceptable levels of speed and accuracy.	Have students take pretest and maintain progress charts until proficiency goal is met. Offer certificates of proficiency in operation of 10-key keyboard. Have students practice for FBLA competitive events.
5.3 Students will be able to compose business documents at the keyboard.	Have students compose, type, and proof read a report requiring a title page, table of contents, subheadings, and footnotes. Have students type letters of invitation to an FBLA appreciation banquet.
5.4 Students will be able to select appropriate format for business documents.	Have students collect samples of business letterheads, envelopes, and memo forms from CWE employers and advisory committee members and prepare a bulletin board display of formats. Have students collect printed business forms from employers and ask their permission to reproduce for use in classroom activities.

PROGRAM GOAL: 5 **Students will be able to perform the skills of information processing.**

COURSE GOALS:	LEARNING ACTIVITIES
Keyboarding	
	Have students select and complete several different forms obtained in the previous activities.
5.5 Students will be able to produce business documents such as: - business letters and envelopes - inter/intra office communications - financial, tabulated and miscellaneous reports - pre-printed business forms	Have students type envelopes of various sizes using proper address formats, state abbreviations and special notations such as peersonal, hold, confidential, special delivery. Follow the trend of abbreviations, no punctuation and all caps. Have students review and practice making corrections on typewritten copy using various materials such as erasers, correcting fluid, correction paper, razor blade, and correction tape.
5.6 Students will be able to perform routine maintenance of equipment/hardware.	Have students change ribbons, printwheels and other routine maintenance on typewriters and word processing printers.
Reprographics	
5.7 Students will be able to prepare masters, select appropriate materials, and operate photocopy equipment to duplicate materials.	Have students determine which duplicator or replicating machine should be used to solve given various problems. Give students experience in spirit duplication, mimeographing, photocopying and offset duplication.

PROGRAM GOAL: 5 Students will be able to perform the skills of information processing.

COURSE GOALS:	LEARNING ACTIVITIES
Reprographics	
5.8 Students will be able to collate and staple duplicated materials.	Have students assemble, collate, and staple copies of duplicated materials, i.e. FBLA reports, instructional materials, student handbooks.
5.9 Students will be able to operate microfiche and microfilm readers and printers.	Conduct a field trip to firm that uses microfiche and microfilm readers and printers and allow each student to have "hands on" experience in operating the equipment, i.e. library, automotive parts firm.
Information Processing	
5.10 Students will be able to explain that information processing is the interaction of people, equipment and procedures in processing information from ideas into written documents.	Have students visit an office that uses automated data processing system to observe its operation. Have students invite resource speakers to class, i.e. computer terminal operator, data entry clerk, programmer or systems analyst. Have students plan a field trip to a large word processing center.
5.11 Students will be able to use the vocabulary that relates to information processing: - cathode ray tube - magnetic tape/card - electronic typewriter - display vs. non-display - floppy disk - stand alone text editor vs. shared logic system	Have students develop a glossary of word processing equipment and termin ology. Have FBLA students prepare a bulletin board identifying word processing equipment used in large firms.

PROGRAM GOAL: 5 **Students will be able to perform the skills of information processing.**

COURSE GOALS:	LEARNING ACTIVITIES
Information Processing	
- Dedicated vs. non-dedicated (software-based) system - Networking - Peripheral devices - Phototypesetting	
5.12 Students will be able to explain the steps in an information processing cycle: - Input - Processing - Output - Reproduction - Distribution - Storage/retrieval	Have students diagram the work of data or word processing machines, tracing a document from origin to output.
5.13 Students will be able to explain the applications of information processing as related to accounting.	Have resource person from accounting firm explain the applications of information processing to accounting, i.e. CPA.

PROGRAM GOAL: 6 Students will be able to follow general office procedures.

COURSE GOALS:	LEARNING ACTIVITIES
Telecommunications	
6.1 Students will be able to use appropriate procedures and voice skills in using a telephone.	Have students listen to tape recorded telephone calls and write a message to be related to others for each of the calls. Have a local telephone company representative demonstrate the use of the Tele-Trainer. Have students practice telephoning procedures using the Tele-Trainer. Involve students in telephone surveys of community. Show film: "How to Lose Your Best Customer" available from telephone company.
6.2 Students will be able to explain the trends and changing technologies in telecommunications, such as: - electronic mail - facsimile - modems - teleconferences	Make assignments that require students to research and report on new technologies in telecommunications, i.e., fiber optics. Have students give oral reports on new technologies and discuss implications for businesses in the future.

PROGRAM GOAL: 6 **Students will be able to follow general office procedures.**

COURSE GOALS:	LEARNING ACTIVITIES
Records Management	
6.3 Students will be able to explain common methods of records storage: - electronic - microfiche - microfilm	Conduct field trips to firms that use records storage systems that cannot be observed in the school setting. Make individual student assignments to observe and report on records storage systems of local business. Have CWE students share their experiences with records storage in their work sites.
6.4 Students will be able to establish, supervise and/or maintain files.	Have students understand the advantages of centralized and decentralized filing systems. Have CWE students discuss procedures to follow when looking for a misfiled letter or lost document. Have students memorize and test off on filing vocabulary and indexing rules.
6.5 Students will be able to handle and maintain security of confidential files.	Explain the need for maintaining security of confidential files. Conduct class discussion on ethics and confidentiality. Have students review a list of file headings and assess whether the material is confidential. Discuss as a class. Emphasize confidentiality to CWE students who are entering a business work site.

PROGRAM GOAL: 6 **Students will be able to follow general office procedures.**

COURSE GOALS:	LEARNING ACTIVITIES
Records Management	
6.6 Students will be able to establish and/or maintain filing systems: - alpha/numeric - subject	Have an insurance underwriter or claim agent discuss how a CRT is used to retrieve stored information about policyholders. (Other occupational areas may be used.) Have students list reasons why a business needs to maintain files. Have students type cards and file them in alphabetic, numeric and subject order. Have students visit a large file center, i.e. State Archives. Have them investigate retention and disposal of files, importance of files and problems in maintaining files. Have students arrange and conduct individual visits to medical, legal, insurance and other types of offices to examine the filing systems and equipment.
6.7 Students will be able to process, sort and file business records according to the records management system: - standard documents - computer printout records - computer tape records - magnetic media - microfiche and microfilm	Provide students with "hands on" experience in processing, sorting and filing a variety of business records. Collect sample documents from several businesses and use in class exercises.

PROGRAM GOAL: 7 **Students will be able to establish and maintain an appropriate work environment.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Environment	
7.1 Students will be able to understand the requirements of a productive office environment.	Have students visit productive office settings, record observations and discuss those elements that made it productive. Have students analyze the elements that contribute to non-production in an office. Have students develop a list of do's and don'ts for maintaining office productivity. Set up simulations and/or model office environment in classroom.
7.2 Students will be able to set up and maintain appropriate personal work station.	Have students identify the basic equipment and supplies needed for a personal work station. Have students discuss the "appropriateness" of items at a work station, i.e. photographs, plants, cute sayings, certificates of merit, etc. Have students sketch work station layouts; discuss as a class; and make changes to enhance productivity.
7.3 Students will be able to arrange work schedules to enhance the work environment: - Lunch - Breaks - Work-related errands	Have students discuss the problems related to "hit or miss" scheduling of lunches, breaks and work-related errands.

PROGRAM GOAL: 7 **Students will be able to establish and maintain an appropriate work environment.**

COURSE GOALS:	LEARNING ACTIVITIES
Work Environment	
7.4 Students will be able to work safely in an office environment.	Have FBLA committee prepare a bulletin board or poster that illustrates safety instruction. Have CWE students report on safety aspect of business machines. Establish safety committee of students to identify and correct hazards in the business education department. Have students complete the office safety conscious activities in the Vocational Business Education Cluster Safety Manual available from the Oregon Department of Education. Show free safety films available from State Accident Insurance Fund (SAIF) in Salem, Oregon. Show film: You and Office Safety.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
General Ledger	**Counselor and/or Instructors**
8.1 Students will be able to analyze transaction to determine debit and credit.	Have student read text assignment. Explain concepts through lecture, demonstrations, overhead transparencies and chalkboard, Have students complete practice problems. Use "T" accounts to show that each transaction changes balance of two or more accounts. Use flash cards with transaction on Side 1 and answer on Side 2. Create a flow chart of accounting cycle and add to it as steps are completed. Use flow chart for reviews. Assign problems for grading. Use spring roller charts (Southwestern B308-1) Use prepared transparency (Southwestern and Gregg/McGraw Hill). Use chalkboard to show: $\frac{A}{+\ -} = \frac{L}{-\ +} + \frac{OE}{-\ +}$
8.2 Students will be able to journalize transaction.	Demonstrate correct journalizing format and process using transparencies of journal. Have student complete as teacher demonstrates.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
<u>General Ledger</u>	
	Have students identify proper journal for recording transaction provided by instructor.
	Have students gather sample journal forms from businesses and share with class.
	Have students make journal entries on computer.
	Emphasize chronological recording of transactions.
8.3 Students will be able to post to general ledger from journal.	Review steps in posting from journal to ledger.
	Use chart or transparency to explain purpose of a ledger.
	Use chart to show steps in posting.
	Use "T" accounts to show D=C in posting.
	Have students prepare chart of accounts.
	Have students open a general ledger.
	Have students use the computer in posting after manual concepts are acquired.
8.4 Students will be able to verify control summaries.	Explain relationship between subsidiary ledgers and control accounts.
	Have students complete accounts receivable and accounts payable schedules and compare totals with general ledger.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
General Ledger	
8.5 Students will be able to reconcile discrepancies between account balances and summary controls.	Develop a list of steps for locating errors. Have students find errors using a handout for locating errors. Develop a poster that lists steps for locating errors.
8.6 Students will be able to prepare trial balance.	Have students determine ledger account balances. Demonstrate procedure. Create a poster that lists steps for locating trial balance errors. Have students prepare a trial balance from a ledger including setting up headings and following appropriate format. Have students prepare a trial balance from an unarranged list of account titles and balances. Use flash cards to conduct student review of accounting type, balance, increase and decrease side. Conduct review of steps in locating trial balance errors. Conduct drill by having each student respond (in writing) to account types, balance side, etc. Demonstrate pencil footings on overhead projector.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
General Ledger	
8.7 The students will be able to complete worksheets.	Explain purpose of worksheet. Have students complete worksheets. Conduct activity that checks column extensions to income statement or balance sheet. Use flash cards to reinforce extension location of account balances (Balance sheet on Income Statement). Use overhead overlays to show steps in completion of a worksheet.
8.8 Students will be able to prepare financial statements.	Have students prepare an Income State ment, Balance Sheet and supporting schedules from Trial Balance or Worksheet. Have students identify (list) main parts of each financial statement. Use overhead projector to demonstrate creation of financial statements. Emphasize accounting equation in preparing financial statements. Have students type financial statements.
8.9 Students will be able to calculate and journalize adjusting entries.	Conduct drill on "companion" accounts. (i.e. supplies, supplies expense) Use "T" accounts to analyze the adjustment before recording. Have students complete adjustments on practice worksheet as instructor demonstrates on overhead projector.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:		LEARNING ACTIVITIES
<u>General Ledger</u>		
		Conduct an activity to stress difference between unexpired and expired/used and ending inventory.
		Give a quiz on concept of adjusting entries.
8.10	Students will be able to complete closing entries	Have students explain the need for and purpose of closing entries.
		Use a chart to show steps in closing accounts.
		Have students use worksheet as a source for journalizing closing entries.
		Create activity to reinforce which accounts are closed.
		Demonstrate balancing and ruling accounts on overhead projector.
		Conduct a group discussion on: - reason for closing accounts - source of closing accounts.
8.11	Students will be able to prepare post closing trial balance.	Have students prepare a post closing trial balance.
8.12	Students will be able to interpret and analyze financial information.	Conduct class discussions using "what if" questions.
		Present case studies and have students interpet and analyze the information.
		Have a guest speaker (local CPA) to the classroom.
		Use filmstrip to review the accounting cycle.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
General Ledger	
	Compare financial information from two or more accounting periods. Provide students with stockbroker handouts on reading and analyzing financial reports. Use annual reports of corporations for practice analysis. Emphasize trend analysis and computation ratios in the analysis of financial reports.
Cash Receipts	
8.13 Students will be able to understand function of cash controls.	Conduct a class discussion on why cash controls are necessary. Have students list types of control features used where they work and discuss them with the class. Have guest speaker from bank or store explain cash controls. Have students find newspaper articles about mishandling of cash.
8.14 Students will be able to record cash received on appropriate source document.	Obtain samples of various types of source documents for use in the class room. Have students fill out remittance slips and receipts. Use computers for batch controls of cash receipts.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Cash Receipts	
8.15 Students will be able to prepare bank deposit slips.	Use overhead projector to illustrate various forms of deposit slips. Have students collect sample deposit slips from banks. Have students prepare deposit slips and identify checks by ABA number. Use a poster to show types of endorsements. Use U.S. Bank E-Z money check writing unit to instruct students.
8.16 Students will be able to journalize cash received and post to general/subsidiary ledger accounts.	Have students journalize from sample cash received source documents. Review steps in posting. Show samples of different types of cash journals.
Accounts Receivable	
8.17 Students will be able to maintain accurate accounts receivable records.	Post sales returns and payments to customers accounts.
8.18 Students will be able to prepare statements for customers.	Have students prepare a customer state ment using a customer's account. Show examples of actual statements descriptive and non-descriptive. Have students work with computerized statements including printing of statement. Discuss cash flow Discuss purpose of cycle billing.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
Accounts Receivable	
8.19 The students will be able to calculate and record uncollectable accounts.	Have students age accounts receivable. Have guest speaker, i.e., credit manager. Demonstrate various methods for calculating uncollectable accounts. Conduct drill on calculating (estimating) write-off and recording payment on written- off accounts. Have students complete an accounts receivable problem on computer.
8.20 Students will be able to reconcile disputes with customers over balance due.	Have students role play in explaining account balances to customers. Discuss need for accuracy and tact in dealing with customers on financial matters. Use video tape to critique role playing of dispute reconciliation.
Cash Disbursement	
8.21 Students will be able to prepare checks.	Use overhead projector to demonstrate: - Parts of a check - Proper way to write a check. Have students complete check stubs (register) and checks. Use chalkboard to present the parts of a check. Use U.S. Bank E-Z money check writing program.

PROGRAM GOAL: 8 **Students will be able to perform bookkeeping and basic accounting functions**

COURSE GOALS:	LEARNING ACTIVITIES
Cash Disbursement	
	Conduct a field trip to a local bank.
	Demonstrate the "life cycle of a check."
8.22 Students will be able to record deposits and maintain checkbook balance.	Emphasize importance of recording checks and maintaining checkbook balance during completion of practice sets.
	Have students prepare cash proofs.
	Have students use cash proof figures to verify checkbook balance.
8.23 Students will be able to journalize cash disbursements in appropriate journal.	Obtain samples of cash disbursement / payments journals from business and use in classroom instruction.
	Emphasize importance of journalizing checks
	Utilize computer to journalize cash disbursements.
	Utilize computer for batch control of cash payments.
8.24 Students will be able to post to general/subsidiary ledger accounts.	Use overhead projector to demonstrate connect posting procedures.
	Review which items are posted individually and which ones in column totals.
8.25 Students will be able to reconcile the bank statement.	Obtain several examples of bank state ments.
	Use overhead projector to explain information on bank statements.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Cash Disbursement	
	Demonstrate completion of bank statement reconciliation.
	Have students journalize service charges and other items as necessary.
	Emphasize bank reconciliation. Checkbook and cash account must agree.
	Have students record service charges in checkbook.
	Conduct a quiz on reconciliation of bank statements.
8.26 Students will be able to maintain petty cash records.	Explain importance of cash controls as related to petty cash.
	Conduct a class discussion on the need for a petty cash fund.
	Obtain and utilize samples of petty cash vouchers in classroom discussion.
	Have students prepare a petty cash voucher.
	Explain difference in journal entries used to establish and replenish petty cash funds.
	Assign additional practice problems to record replenishing fund.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Accounts Payable	
8.27 Students will be able to verify accuracy of invoices received.	Use overhead projector to explain and/or review parts of an invoice. Use several examples of invoices in classroom discussions. Have students verify extensions on sample invoices provided by instructor. Have students compare information on purchase order with that found on the invoice.
8.28 Students will be able to clarify invoice discrepancies with vendors.	Have students role play in classifying invoice discrepancies. Encourage work experience sponsors to allow CWE students an opportunity to explain invoices to vendors.
8.29 Students will be able to code invoices.	Hold a class discussion on the need for coding invoices and the relationship to inventory and inventory control. Use examples of coded invoices to enhance student understanding of the concepts. Have CWE students explain coding used at their work site. Secure a guest speaker from business to explain their system of invoice coding and the need for this coding. Have students enter coded invoices into a computerized inventory system.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Accounts Payable	
8.30 Students will be able to determine due date.	Demonstrate calculation of due date for accounts payable. Have class discussion on difference between discout date and end of credit period. Provide class with samples of invoices and notes that show due dates and length of period. Discuss pros and cons of paying invoices within the discount period Conduct an activity to reinforce student's memory of the number of days in each month, i.e. counting knuckles or poem.
8.31 Students will be able to file invoices in paid or unpaid file.	Show class an example of a "tickler file" and explain its use. Use accounting simulations that require invoice filing. Encourage CWE students and their sponsors to emphasize invoice filing in the training plan.
8.32 Students will be able to compare invoices with monthly statements.	Demonstrate to class the difference between invoice and statement. Have students verify statement balance using invoices and a statement provided by instructor. Have students collect examples of invoices and statements from local businesses.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Accounts Payable	
8.33 Students will be able to maintain payable records in appropriate journals and ledger accounts.	Record invoices in appropriate journals. Post from journals to general and subsidiary ledger accounts. Use accounting simulations with source documents.
Inventory	
8.34 Students will be able to understand purchasing process: - purchase requisitions - purchase orders - purchase invoices.	Use a flow chart of purchasing process to explain process to class. Use chalkboard to explain purchasing process. Set up student stations of different parts of purchasing process and put a sample order through entire work flow. Use examples of requisitions purchase orders and invoices to explain differences and relationships. Have students complete requisitions, purchase orders, and invoices to verify their understanding of the process.
8.35 Students will be able to maintain inventory records.	Have a guest speaker explain importance of inventory control. Conduct class discussion of inventory methods and valuation methods. Explain relationship of inventory methods and adjusting entries. Assign computerized inventory problem to class.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Inventory	
8.36 Students will be able to calculate the value of inventory using various methods.	Explain and discuss effect of tax laws on inventory valuation methods. Demonstrate effect on inventory valuation using different methods. Obtain current IRS rulings on inventory methods and share with students. Have a guest speaker, i.e. tax preparer, explain inventory methods to class.
Payroll Records	
8.37 Students will be able to verify time cards.	Demonstrate use of time clock to students. Make assignments that involve payroll for student store, housebuilding project and/or other cluster program activities. Include time card verification in CWE training plans.
8.38 Students will be able to compute work hours from time cards.	Have students survey local firms to determine policies used in determining time worked, i.e. deductions for late arrivals figured to nearest hour, quarter hour, minute, etc. Assign problems that involve computation of work hours. Conduct an event in local skills fair that requires students to compute work hours.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Payroll Records	
8.39 Students will be able to prepare payroll register: - gross pay - deductions - net pay	Conduct class discussion on payroll policies such as benefits, vacations, deductions, etc. Provide students with samples of state and federal withholding tables. Obtain and use sample kits from Internal Revenue Service, Social Security and State Revenue Department. Complete a payroll register using manual system. Complete a payroll using the computer.
8.40 Students will be able to journalize payroll entries.	Conduct class discussions of employer costs and tax liability for employees. Make assignments that require students to journalize payroll entries from a payroll register.
8.41 Students will be able to maintain employee records.	Demonstrate the pegboard system of payroll records. Have students complete a simulation of pegboard payroll (Southwestern Publishing Co.) Assign a computerized activity that includes payroll records.
8.42 Students will be able to prepare appropriate tax deposits.	Obtain samples of tax forms from State Revenue, IRS and Social Security. Have students complete practice sets that includes payroll and tax forms (Gregg: Allen Electronics)

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Management Skills	
8.43 Students will understand the advantages and disadvantages of various forms of business ownership.	Have class discussion based on case studies as to what form of ownership would be best.
	Have guest speaker (tax consultant, CPA lawyer) come to classroom to discuss types of ownership.
	Assign corporate stock project that requires students to read stock market page.
	Make a field trip to a business and have them explain organizational structure.
	Have students study annual reports of corporations.
	Explain samples of stock and bond certificates to students.
	Examine samples of real partnership agreements.
	Have students classify local businesses by type of ownership.
	Have students analyze corporate reports.
8.44 Students will be able to maintain a voucher system.	Have students complete practice sets based on a voucher system.
	Bring guest speaker into classroom to explain use of vouchers in their firm.
8.45 Students will be able to maintain departmental records.	Have students complete a practice set with departmentalized records.

PROGRAM GOAL: 8 Students will be able to perform bookkeeping and basic accounting functions

COURSE GOALS:	LEARNING ACTIVITIES
Management Skills	
8.46 Students will be able to maintain cost accounting records.	Have students complete practice sets based on a cost accounting system. Conduct a field trip to observe cost accounting system. Make cost accounting assignments on computer.
8.47 Students will be able to maintain plant asset records: - Record acquisition and disposal - Determine and record depreciation.	Provide students with copies of IRS rulings. Hold class discussion on tax implications. Have students collect examples of forms and records used in local businesses.
8.48 Students will be able to journalize accruals and prepaid revenue and expense.	Use charts to show students the effect of accruals and prepaid revenue and expense on profit and loss. Have students give examples of inearned revenue and prepaid expense. Discuss effect of different accounting methods of recording prepaid expenses or unearned revenue.
8.49 Students will be able to identify concepts and practices relating to budgetary planning and control.	Conduct class discussion on the importance of planning and goal setting. Have guest speaker into classroom to discuss budgetary planning and control in local business. Make field trip to local firm to observe their process for budgetary planning and control. Show example of different types of

PROGRAM GOAL: 9 Students will be able to use automated data processing equipment to perform accounting and bookkeeping functions.

COURSE GOALS:	LEARNING ACTIVITIES
9.1 Students will be able to understand functions and role of data processing in business.	Show film on data processing. Conduct a field trip to a firm that has a fully operational system of data processing. Have students survey local businesses to determine how data processng is being used. Have students collect ads from newspapers and magazines for data processing equipment. Have students develop a bulletin board of data processing equipment and its uses.
9.2 Students will be able to understand capabilities and limitations of data processing.	Have guest speaker from an automated office explain system to class. Use filmstrip on software. Have students read and report on articles about data processing. Have students develop a list of advantages and disadvantages of an automated data processing system.
9.3 Students will be able to understand how a data processing system functions.	Use flow chart to explain the functions of a data processing system. Use filmstrip and tape: "Computer Hardware: What It Is And How It Works." Use filmstrip and tape: Computer Software: "What It Is And How It Works."

PROGRAM GOAL: 9 **Students will be able to use automated data processing equipment to perform accounting and bookkeeping functions.**

COURSE GOALS:	LEARNING ACTIVITIES
9.4 Students will be able to use vocabulary of data processing.	Have students develop a dictionary of data processing terms. Conduct review using Vocabulary Bingo in which students are given definitions and they cover correct word on bingo boards.
9.5 Students will be able to understand the data processing cycle.	Use flow charts and diagrams to explain the data processing cycle. Conduct a field trip to business to observe flow.
9.6 Students will be able to assemble and arrange data for computer processing.	Have students arrange source documents. Have students complete batch input forms. Have students complete practice sets on computer.
9.7 Students will be able to operate input devices.	Show films on operation of input devices. Conduct a field trip for students to observe various makes of input devices being used. Make individualized assignments in keyboarding drills.
9.8 Students will be able to identify and correct errors.	Use chalkboard to explain to students what is happening inside machine at each step of process. Assign computerized projects that require students to identify and correct errors.

PROGRAM GOAL: 9 **Students will be able to use automated data processing equipment to perform accounting and bookkeeping functions.**

COURSE GOALS:	LEARNING ACTIVITIES
9.9 The students will be able to complete accounting procedures on a computer.	Have students complete practice sets on automated equipment. Have students read and analyze computer printouts and financial statements. Have students complete a payroll on the computer. Have students complete a problem manually and then complete the same problem on the computer. Have students create their own accounting project and complete it on a computerized system. Explain and demonstrate integrated accounting software including general ledger, accounts payable, accounts receivable, and payroll. Assign problems using integrated software to be completed on the computer.

CURRICULUM ANALYSIS MATRIX

The following matrix is provided to help instructors readily identify the goals for each course in the accounting program. Both goals and course titles may be reworded to more accurately reflect the priorities of individual programs.

Beside each goal, mark the course or courses in which the goal is being presented by checking the appropriate box. When the matrix is complete, instructors can scan across the chart to find all the courses that present a particular goal. Similarly, a look down the chart will itemize all the goals presented in each course.

Through this process, local districts can determine whether concepts are being omitted or unnecessarily duplicated within the curriculum. At the same time, an instructor may obtain a list of course goals for any given course by extracting those goals checked in that column.

CURRICULUM ANALYSIS MATRIX

Course Goals / Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance						
1. CAREER DEVELOPMENT														
CAREER PLANNING														
1.1 Self-inventory														
1.2 Career ladders														
1.3 Career/job analysis														
1.4 Career decision making														
1.5 Enterpreneurial opportunities														
JOB SEEKING														
1.6 Where to search														
1.7 Resume/data sheet														
1.8 Letter of application														
1.9 Attire and grooming														
1.10 Application forms														
1.11 Testing														
1.12 Interviewing skills														
1.13 Legal aspects of hiring/ employee/employer rights														
JOB RETENTION AND GROWTH														
1.14 Self-evaluation														
1.15 Job evaluation														
1.16 Compatability of career with personal goals														
1.17 Job performance appraisals														
1.18 Keeping current through continued education														
2. HUMAN RELATIONS														
PERSONAL TRAITS														
2.1 Acceptable grooming/hygiene														
2.2 Work habits														
a. Time management														
b. Work flow management														
c. Punctuality														
d. Regular attendance														
e. Thoroughness														
f. Teamwork														

CURRICULUM ANALYSIS

MATRIX

Course Goals	Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance					
g. Neatness														
h. Initiative														
WORK ATTITUDES														
2.3 Apply positive attitude toward work														
2.4 Deals with stress and conflict														
2.5 Promote positive business image														
2.6 Show respect for authority														
2.7 Show respect for property														
2.8 Demonstrate respect for co-workers														
2.9 Accept and give constructive criticism														
2.10 Accept results of performance appraisal														
2.11 Apply ethical behavior in work														
a. Honesty														
b. Loyalty														
c. Confidentiality														
2.12 Originate work														
2.13 Ability to cope with change														
3. COMMUNICATIONS SKILLS														
LANGUAGE SKILLS														
3.1 Punctuate and capitalize														
3.2 Apply spelling rules														
3.3 Use correct grammar														
3.4 Divide words correctly														
3.5 Use business vocabulary														
3.6 Use numbers correctly														
3.7 Write legibly														
3.8 Use information and reference resources														
BASIC VERBAL/NON-VERBAL SKILLS														
3.9 Read with speed and comprehension														
3.10 Write letters, memorandums														
3.11 Write short business reports														
3.12 Speak in meetings/discussions														

CURRICULUM ANALYSIS MATRIX

Course Goals	Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance						
3.13 Listen effectively															
3.14 Non-verbal communications															
a. Body language															
b. Voice inflection															
PROOFREADING AND EDITING															
3.15 Ability to find errors in typing, grammar, etc.															
3.16 Editing/revising															
4. COMPUTATIONAL PROCESSES															
COMPUTATIONAL SKILLS															
4.1 Basic computational skills															
4.2 Fractions, decimals, percent.															
4.3 Estimate answers															
4.4 Problemsolving															
4.5 Solve business problems using a 10 key keyboard															
5. INFORMATION PROCESSING															
KEYBOARDING															
5.1 Use correct keyboarding techniques to operate:															
a. Typewriters															
b. Microcomputers															
c. Word processors															
d. Data entry terminals															
5.2 Operate 10-key keyboard by touch															
5.3 Compose at the keyboard															
5.4 Select appropriate format for business documents															
5.5 Produce business documents															
a. Business letters and envelopes															
b. Inter/intraoffice communications formats															
c. Financial, tabulated, and miscellaneous reports															
d. Pre-printed business forms															
5.6 Perform routine maintenance of equipment/hardware															
REPROGRAPHICS															
5.7 Prepare masters, select materials, operate equipment															

CURRICULUM ANALYSIS

MATRIX

Course Goals	Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance					
5.8 Collate and staple duplicated materials														
5.9 Operate microfilm-fiche reader-printer														
INFORMATION PROCESSING CONCEPTS														
5.10 Define information processing														
5.11 Information processing vocabulary														
a. Cathode ray tube														
b. Punched card														
c. Magnetic tape/card														
d. Electronic typewriter														
e. Display vs. nondisplay														
f. Floppy disk														
g. Stand alone text editor vs. shared logic system														
h. Dedicated vs. non-dedicated system														
i. Networking														
j. Peripheral devices														
k. Photocopying														
5.12 Understand steps in information processing cycle														
a. Input														
b. Processing														
c. Output														
d. Reproduction														
e. Distribution														
f. Storage/retrieval														
5.13 Applications of information processing to accounting														
6. GENERAL OFFICE PROCEDURES														
TELECOMMUNICATIONS														
6.1 Use the telephone (procedures and voice skills)														
6.2 Trends and changing technologies in telecommunications														
a. Electronic mail														
b. Facsimile														
c. Modum														
d. Teleconferences														

CURRICULUM ANALYSIS MATRIX

Course Goals	Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance					
RECORDS MANAGEMENT														
6.3 Explain records storage														
a. Electronic														
b. Microfiche														
c. Microfilm														
6.4 Establish, supervise and/or maintain files														
6.5 Handle classified and confidential files														
6.6 Establish and/or maintain the filing system														
a. Alpha/numeric														
b. Subject														
6.7 Process, sort, and file business records														
a. Standard documents														
b. Computer printout records														
c. Computer tape records														
d. Magnetic media														
e. Microfich-film														
7. WORK ENVIRONMENT														
7.1 Productive office environment requirements														
7.2 Setting up your personal work station														
7.3 Work schedules (lunch, breaks, work-related errands)														
7.4 Office safety														
8. ACCOUNTING PROCEDURES														
8.1 Determine debit and credit														
8.2 Journalize transaction														
8.3 Post from journal														
8.4 Verify control summaries														
8.5 Reconcile discrepancies														
8.6 Prepare trial balance														
8.7 Complete worksheets														
8.8 Prepare financial statements														
8.9 Calculate and journalize														
8.10 Complete closing entries														

CURRICULUM ANALYSIS

MATRIX

Course Goals	Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance					
8.11 Prepare, post closing trial balance														
8.12 Interpret and analyze financial information														
CASH RECEIPTS														
8.13 Understand function of cash control														
8.14 Record cash received														
8.15 Prepare bank deposit slips														
8.16 Journalize and post cash receipts														
ACCOUNTS RECEIVABLE														
8.17 Calculate and record uncollectable accounts														
8.18 Prepare statements for customers														
8.19 Reconcile customer disputes														
CASH DISBURSEMENT														
8.20 Prepare checks														
8.21 Record deposits and maintain checkbook balance														
8.22 Journalize cash disbursements														
8.23 Post to ledger accounts														
8.24 Reconcile bank statement														
8.25 Maintain petty cash records														
ACCOUNTS PAYABLE														
8.26 Verify accuracy of invoices														
8.27 Clarify invoice discrepancies														
8.28 Code invoices														
8.29 Determine due date														
8.30 File invoices														
8.31 Compare invoices with monthly statements														
8.32 Maintain payable records														
INVENTORY														
8.33 Understand purchasing process														
8.34 Maintain inventory records														
8.35 Calculate inventory value														
PAYROLL RECORDS														
8.36 Verify time cards														

CURRICULUM ANALYSIS

MATRIX

Course Goals / Courses Offered	Beginning Typing	Advanced Typing	Business Machines	Accounting I	Advanced Accounting	Coop. Work Exp.	FBLA	Guidance					
8.37 Compute work hours													
8.38 Prepare payroll register													
8.39 Journalize payroll entries													
8.40 Maintain employee records													
8.41 Prepare tax deposits													
ADDITIONAL GOALS													
8.42 Understand forms of ownership													
8.43 Maintain voucher system													
8.44 Maintain departmental records													
8.45 Maintain cost accounting records													
8.46 Maintain plant asset records													
8.47 Accruals and prepaid revenues and expense													
8.48 Budgetary planning/control													
9. DATA PROCESSING													
9.1 Understand function and role													
9.2 Understand capabilities and limitations													
9.3 Understand how data processing system functions													
9.4 Use vocabulary of data processing													
9.5 Understand data processing cycle													
9.6 Assemble and arrange data													
9.7 Operate input devices													
9.8 Identify and correct errors													
9.9 Complete accounting procedures													

STUDENT ASSESSMENT

Assessment is critical to sound instructional planning. Once a school and its community reach an understanding of what schooling is to accomplish (once goals and graduation requirements are set), there is a need to know whether such outcomes are being reached.

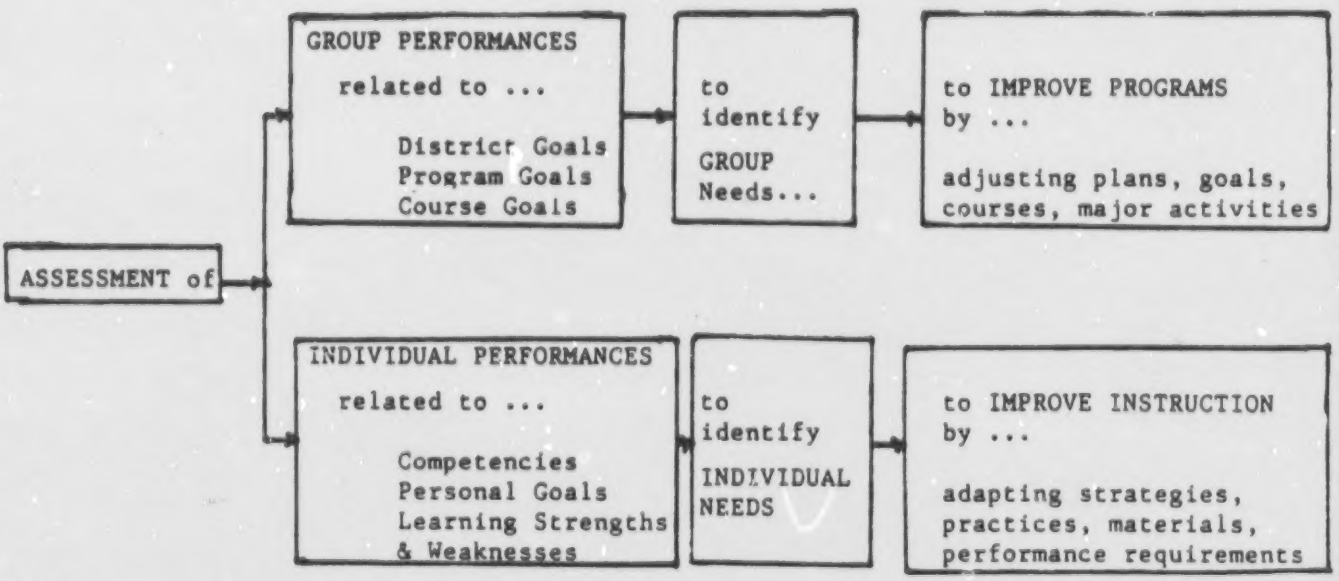
In the Goal-Based Planning for Accounting Programs section of this guide, four sets of desired outcomes were identified: state goals, district goals, program goals and course goals.

Once instructional plans are implemented, the instructor must pose the question: Are students attaining desired outcomes, and is the accounting program helping them to reach those outcomes. The quality of the answers to these questions depends on how well assessment activities are designed and carried out.

Assessment activities involve both group and individual approaches: how well students learn as a group helps determine the course of the program; how well students learn individually helps instructors map out teaching strategies.

The interrelationship is shown below. Assessment of each of the elements shown in the figure will provide answers to particular kinds of questions.

ASSESSMENTS OF GROUP AND INDIVIDUAL PERFORMANCES



District goal assessment answers the question: To what extent are students attaining the outcomes of schooling desired by the community and its schools?

Program goal assessment answers the question: To what extent are students attaining the outcomes accounting occupations teachers and curriculum planners desire?

Assessment of course goals determines to what extent students are attaining the outcomes required for a specific course.

Competency assessment determines to what extent students can apply what they have learned in order to graduate.

Assessment of personal goals determines to what extent students are attaining those outcomes designated as of greatest personal importance, needs, or interests.

Assessment of the students' strengths and weaknesses identifies the individual characteristics that effect their performance and progress toward their goals.

In all of these assessment areas, student performances serve as indicators of attainment of desired outcomes. Assessment might involve several of the following approaches:

- Third party assessment (teachers, parents, educators, advisory committee)
- Administrative assessment
- Student assessment of the program, instruction, and the level of personal satisfaction
- Use of student monitoring data
- Student pretest and post-test to determine student growth
- Student follow-up study
- Survey questionnaire
- An accounting assessment guide to assess these components:
  - Program organization and administration
  - Curriculum
  - Facilities and equipment
  - Cooperative Work Experience
  - FBLA
  - Guidance, Placement and Follow-up

The Elementary-Secondary Guide for Oregon Schools, 1980: Standards for Public Schools (Salem: Oregon Department of Education, 1980) describes what is required of schools in the area of assessment. In addition, Standards Guidelines: Goal-Based Planning will provide suggestions for schools toward fulfilling state requirements.

APPENDICES

A. Oregon Employment Data for Accounting Occupations
B. Key Occupations Job Descriptions
C. Task Inventory Summary
D. Accounting Skills Record
E. Facilities, Equipment and Supplies
F. Resources
G. Goals Matrix for Accounting, Clerical and Secretarial Cluster Programs

APPENDIX A

OREGON EMPLOYMENT DATA FOR ACCOUNTING OCCUPATIONS

OREGON EMPLOYMENT DATA

The following information was provided through the Oregon Occupational Information Coordinating Council and Oregon Employment Division. (By OES Code).

Key Occupations in Accounting	1983 Employment	1983 Projected Openings
Bookkeeper, Hand	14,894	901
Accounting Clerk	11,437	638
Accountants and Auditors	7,196	403
Payroll and/or Timekeeping Clerk	1,927	108
Bookkeeping and Billing Machine Operators	1,445	73
Cost Estimators	1,234	77
Proof Machine Operators	723	37
Tax Preparers	562	29

APPENDIX B

KEY OCCUPATION JOB DESCRIPTIONS

OES CODE	DESCRIPTIONS OF KEY OCCUPATIONS
61307	Bookkeeper, Hand Keeps records of financial transactions of establishment or keeps one section or set of financial records.
61301	Accounting Clerk Performs a variety of routine calculating and posting duties to accomplish accounting. May perform typing.
25401	Accountants and Auditors Examines, analyzes and interprets accounting records for the purpose of giving advice or advising on systems of recording costs or other financial and budgetary data. Exclude tax preparers who are not professional accountants.
61351	Payroll and/or Timekeeping Clerk Computes wages and posts wage data to payroll records and/or keeps a daily record showing time of arrival and departure from work of employees. Computes earnings from time-sheets and work tickets, using calculator. Operates posting machine to compute and subtract deductions. Enters net wages on earnings record card, check stub, and payroll sheet.
61103	Bookkeeping and Billing Machine Operator Operates special billing machines, generally a combination typing and adding machine, to prepare statements, bills, and invoices, or operates bookkeeping machines to copy and post data, make computations, and/or compile records of transactions.
25534	Tax Preparer Prepares tax returns for individuals or small businesses. May work in office for established tax return firm. Does not have the background or responsibilities of an accredited accountant.
61112	Proof Machine Operator Sorts, records and proves records of bank transactions, such as checks, deposit slips, and withdrawal slips, using proof machine.
25427	Cost Estimator Prepares costs and work completion estimates for engineering contract bids. Computes costs estimates of raw materials, purchased equipment and subcontracted work and labor.

APPENDIX C

TASK SUMMARY

TASK INVENTORY (BY OES CODE) Cluster tasks identified when 1/3 (13) or more of respondents used task in performance of the job.	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
A. OPERATE BUSINESS MACHINES									
1. Electronic calculator	X	X		X		X		X	33
2. 10-Key adding machine	X		X	X		X		X	23
3. Bookkeeping posting machine					X				4
4. Computer/computer on-line equipment	X	X	X		X	X		X	28
5. Keypunch/coding equipment									7
6. Card sorter									2
7. Typewriter	X	X	X	X	X	X		X	37
8. Photo-copy machine	X	X	X	X	X	X		X	36
B. CALCULATE									
1. Add, subtract, multiply & divide whole numbers	X	X	X	X	X	X		X	38
2. Decimals	X	X	X	X		X		X	35
3. Fractions	X	X	X	X		X		X	26
4. Percentages	X	X	X	X		X		X	36
5. Allocations	X	X	X			X		X	22
6. Markups, Markdowns	X								9
7. Discounts	X		X					X	20
8. Sales tax	X								7
9. Commissions	X								9
10. Interest	X		X			X		X	19

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
C. COMMUNICATE									
1. Write legibly	X	X	X	X	X	X		X	36
2. Spell, punctuate, edit	X	X	X	X		X		X	32
3. Use business vocabulary	X	X	X	X		X		X	34
4. Follow instructions	X	X	X	X	X	X		X	38
5. Give instructions	X	X	X	X		X		X	29
6. Offer feedback to others	X	X	X	X		X		X	35
7. Compose memos and letters		X	X	X		X		X	28
8. Complete forms	X	X	X	X	X	X		X	35
9. Read instructions	X	X	X	X	X	X		X	37
10. Listen effectively	X	X	X	X	X	X		X	38
11. Use appropriate telephone skills	X	X	X	X	X	X		X	37
12. Use body language effectively	X	X	X			X		X	26

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
D. USE DATA PROCESSING IN ACCOUNTING/BOOKKEEPING									
1. Understand function and role in business	X	X	X	X		X		X	32
2. Understand limitations and capabilities	X	X	X	X		X		X	31
3. Understand structure of data processing systems	X	X	X	X		X		X	26
4. Use vocabulary of data processing	X	X	X	X	X	X		X	25
5. Understand data file construction	X	X	X	X				X	20
6. Understand machine language			X	X				X	14
7. Understand function of assembly language									2
8. Understand programming language	X								9
9. Understand commands, executable and non-executable statements	X	X	X					X	15
10. Understand stages in processing data	X		X	X		X		X	22
11. Understand binary coding									3
12. Write simple programs									5
13. Flowchart logical solutions to problems									11
14. Operate teletype/data terminal	X	X	X		X	X		X	21
15. Correct input errors	X	X	X	X		X		X	28
16. Input numerical data	X	X	X	X	X	X		X	30
17. Convert data to coding schemes	X			X					10
18. Assemble and arrange data for computer processing	X	X	X	X				X	24
19. Operate storage medium - disk/tape with terminal	X	X	X					X	15
20. Operate modem									3

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
E. PROCESS ACCOUNTS RECEIVABLE									
1. Prepare inventories	X		X						12
2. Keep receivable control records	X	X	X			X		X	23
3. Keep receivable journal	X	X	X					X	21
4. Post receivable journal to general ledger	X	X	X					X	19
5. Balance receivable control summary with general balance on receivable account	X		X					X	19
6. Prepare aged accounts receivable	X		X					X	17
7. Reconcile disputes with customers over balance due	X	X	X			X		X	23
8. Compute finance charges on past-due accounts	X		X					X	14
9. Prepare statements for customers	X	X	X					X	19

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
F. PROCESS ACCOUNTS PAYABLE									
1. Verify accuracy of invoices received	X	X	X	X		X		X	28
2. Clarify invoice discrepancies with vendors	X	X	X	X		X		X	28
3. Code invoices	X	X	X	X		X		X	26
4. Post control records	X		X					X	17
5. Post accounts payable journal	X	X	X			X		X	21
6. Compare invoices with monthly statements	X	X	X			X		X	22
7. File invoices in paid or unpaid files	X	X	X	X		X		X	24
8. Recap accounts payable journal for posting into general ledger	X		X					X	17
9. Summarize accounts payable by vendors with aged balances	X		X					X	15
10. Post accounts payable to general ledger	X		X					X	18
11. Balance accounts payable summary to general ledger balance	X		X			X		X	19

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	1 Bookkeeper, Hand	2 Accounting Clerk	3 Accountants & Auditors	4 Payroll & Timekeeping Clerk	5 Data Entry Clerk	6 Uncoded Inventories		Cluster Task	Value Index
G. MAINTAIN CASH DISBURSEMENT JOURNAL AND/OR CHECKBOOK LEDGER									
1. Record checks in cash disbursement journal	X	X	X					X	17
2. Distribute amounts to general ledger accounts	X	X	X	X		X		X	23
3. Record payments on control records	X	X	X					X	17
4. Prepare checks	X	X	X	X	X	X		X	27
5. Record deposits	X		X			X		X	23
6. Keep checkbook balance updated	X		X			X		X	19
7. Reconcile checkbook balance and bank statement	X		X			X		X	21
8. Record bank charges in checkbook	X		X					X	15
9. Recap cash disbursement journal for posting to general ledger	X		X					X	15
10. Maintain petty cash fund	X		X			X		X	16

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
H. MAINTAIN CASH RECEIPTS JOURNAL									
1. Record cash received	X	X	X			X		X	26
2. Fill out bank deposit slips	X	X	X			X		X	26
3. Distribute deposits to general ledger accounts	X	X	X			X		X	22
4. Record deposits in cash disbursement journal	X	X	X					X	17
5. Post accounts receivables to control records	X		X					X	18
6. Recap cash receipts journal for posting to general ledger	X	X	X					X	19

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
I. COMPLETE PAYROLL RECORDS									
1. Verify time card approval	X		X	X		X		X	18
2. Compute work hours from time cards	X		X	X		X		X	21
3. Distribute work hours by account number	X		X	X				X	14
4. Compute gross pay	X	X	X	X				X	20
5. Compute withholdings from tax charts	X		X	X				X	19
6. Compute FICA withholdings	X		X	X				X	20
7. Compute PERS withholdings	X		X	X				X	14
8. Compute medical withholding	X		X	X				X	17
9. Compute net pay	X		X	X				X	19
10. Write payroll checks	X		X	X				X	18
11. Balance payroll journal	X		X	X				X	17
12. Recap payroll journal for posting to general ledger	X		X					X	18
13. Code tax forms for distribution to accounts payable journal	X		X					X	14
14. Post state taxes to accounts payable journal	X		X					X	15
15. Complete FICA withholding cards	X		X	X				X	15
16. Compute Workman's Compensation payable	X		X	X				X	16
17. Post Workman's Compensation to accounts payable journal	X		X					X	16
18. Compute state and federal unemployment	X		X	X				X	16

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	1 Bookkeeper, Hand	2 Accounting Clerk	3 Accountants & Auditors	4 Payroll & Timekeeping Clerk	5 Data Entry Clerk	6 Uncoded Inventories		Cluster Task	Value Index
I. Continued									
19. Fill out unemployment forms	X		X					X	14
20. Maintain employee records	X		X	X		X		X	20
21. Prepare and mail W-2 forms	X		X	X				X	19

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	1 Bookkeeper, Hand	2 Accounting Clerk	3 Accountants & Auditors	4 Payroll & Timekeeping Clerk	5 Data Entry Clerk	6 Uncoded Inventories		Cluster Task	Value Index
J. MAINTAIN EQUIPMENT/DEPRECIATION SCHEDULES									
1. Determine appropriate methods for computing depreciation	X		X						10
2. Keep updated lists of equipment, additions and deletions			X			X		x	14
3. Calculate depreciation for determined life	X		X						12
4. Calculate depreciation by year and month	X		X						12
5. Recap equipment depreciation schedule			X						10
6. Post recap to general ledger			X						9

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	Bookkeeper, Hand	Accounting Clerk	Accountants & Auditors	Payroll & Timekeeping Clerk	Data Entry Clerk	Uncoded Inventories		Cluster Task	Value Index
	1	2	3	4	5	6			
K. MAINTAIN GENERAL LEDGER									
1. Post onto general ledger from journal recaps	X		X					X	17
2. Run trial balance	X		X					X	17
3. Prepare trial balance worksheet	X		X					X	15
4. Verify control summaries			X						
a) Account payable	X		X					X	13
b) Account receivable	X		X					X	14
c) Equipment schedules			X						9
5. Reconcile discrepancies between account balances and summary controls	X		X					X	14
6. Calculate balance sheet	X		X					X	14
7. Calculate profit and loss statement	X		X					X	13
8. Prepare financial statements	X		X					X	14
9. Prepare expense and revenue summaries	X		X					X	17
10. Close out expense and revenue accounts	X		X					X	14
11. Transfer profit or loss from expense and revenue summary to retained earning account or capital account			X						10

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	1 Bookkeeper, Hand	2 Accounting Clerk	3 Accountants & Auditors	4 Payroll & Timekeeping Clerk	5 Data Entry Clerk	6 Uncoded Inventories		Cluster Task	Value Index
L. DEMONSTRATE PERSONAL EMPLOYABILITY SKILLS									
1. Organize time and work	X	X	X	X	X	X		X	38
2. Plan employer's job needs		X	X	X		X		X	23
3. Maintain work station	X	X	X	X	X	X		X	37
4. Prioritize work	X	X	X	X	X	X		X	35
5. Organize and report data	X	X	X	X		X		X	35
6. Adapt to new situations	X	X	X	X	X	X		X	36
7. Appropriate dress and grooming	X	X	X	X	X	X		X	36
8. Businesslike attitude and behavior	X	X	X	X	X	X		X	38
9. Respect for time and authority	X	X	X	X	X	X		X	36
10. Respect for co-workers	X	X	X	X	X	X		X	38
11. Positive and friendly with customers	X	X	X	X	X	X		X	37
12. Loyalty	X	X	X	X	X	X		X	36
13. Confidentiality	X	X	X	X	X	X		X	38
14. Responsibility	X	X	X	X	X	X		X	37

TASK INVENTORY (BY OES CODE)	OREGON EMPLOYMENT STATISTICS CODE (OES)								
	1 Bookkeeper, Hand	2 Accounting Clerk	3 Accountants & Auditors	4 Payroll & Timekeeping Clerk	5 Data Entry Clerk	6 Uncoded Inventories		Cluster Task	Value Index
M. PERFORM RELATED TASKS									
1. Maintain office supplies	X		X			X		X	22
2. Follow office routines	X	X	X	X		X		X	30
3. Store and retrieve records by:									
a) alphabetic	X	X	X	X	X	X		X	30
b) numeric			X		X	X		X	24
c) geographic									4
d) subject	X		X					X	14
4. Maintain files									
a) Computer printout records	X	X	X			X		X	27
b) Computer tape records									8
5. Use telephone									
a) place calls	X	X	X	X		X		X	32
b) receive calls	X	X	X	X		X		X	33
c) transfer calls	X	X	X	X		X		X	29

APPENDIX D

SKILLS RECORD

INSTRUCTIONS FOR USE

The list of vocational skills/traits was developed from the task analyses of the key occupations in accounting.

LEVEL CODE KEY:

1 - Introductory Level: Can do simple parts of task. Needs to be told/shown how to do most of the task. Needs extremely close supervision.

2 - Minimum Level: Can do most parts of the task. Needs help only with most difficult parts. Needs close supervision.

3 - Average Level: Can do all parts of task. Needs only spot-check of completed work. Meets local demands for speed and accuracy. Needs moderate job entry supervision.

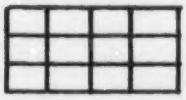
4 - Proficiency Level: Can complete task quickly and accurately. Can direct others in how to do the task. Needs little supervision.

DIRECTIONS: The instructor/employer may write date and initial in appropriate square.

1	2	3	4	COMMUNICATION SKILLS
				- Punctuate and capitalize
				- Apply spelling rules
				- Use correct grammar
				- Use business vocabulary
				- Write legibly
				- Use information and reference resources
				- Read with speed and comprehension
				- Write letters, memorandums
				- Write short business reports
				- Speak in meetings/discussions
				- Listen effectively
				- Use telephone (procedures and voice skills)
				- Proofread and edit

COMMENTS:

1 2 3 4

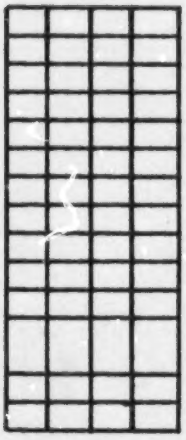


COMMENTS:

COMPUTATIONAL SKILLS

- Perform basic computational skills
- Compute fractions, decimals, percent
- Solve business problems using a 10-key keyboard

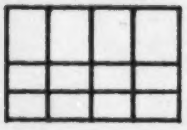
KEYBOARDING



COMMENTS:

- Use correct keyboarding techniques to operate:
  - . Typewriters - wpm_____
  - . Microcomputers
  - . Word processors - wpm_____
  - . Data entry terminals
- Operate 10-key keyboard by touch - cpm____
- Compose at the keyboard
- Complete business documents
  - . Business letters and envelopes
  - . Inter/intraoffice communications formats
  - . Financial, tabulated, and miscellaneous reports
  - . Pre-printed business forms
- Perform routine maintenance of equipment/ hardware

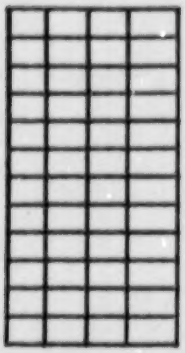
REPROGRAPHICS



COMMENTS:

- Prepare copy, select materials, operate equipment
- Collate and staple duplicated materials
- Operate microfilm-fiche reader-printer

1 2 3 4

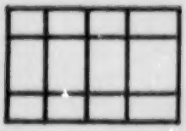


RECORDS MANAGEMENT

- Maintain files
- Establish, supervise and/or maintain files
- Handle classified and confidential files
- Establish a filing system
  - . Alpha/numeric
  - . Subject
- Process, sort, and file business records
  - . Standard documents
  - . Computer printout records
  - . Computer tape records
  - . Magnetic media
  - . Microfiche-film

COMMENTS:

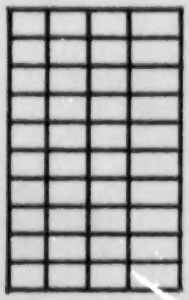
WORK ENVIRONMENT



- Set up personal work station
- Arrange work schedules (lunch, breaks, work-related errands)
- Practice office safety

COMMENTS:

GENERAL LEDGER

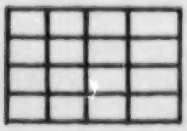


- Journalize transactions
- Post from journal
- Verify control summaries
- Reconcile discrepancies
- Prepare trial balance
- Complete worksheets
- Prepare financial statements
- Journalize adjusting and closing entries
- Prepare post closing trial balance
- Interpret and analyze financial information

COMMENTS:

1 2 3 4

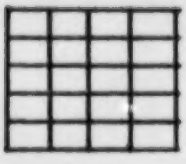
CASH RECEIPTS



- Understand function of cash control
- Record cash received
- Journalize and post cash receipts
- Prepare bank deposit slips

COMMENTS:

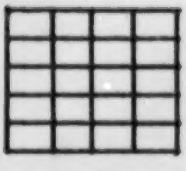
ACCOUNTS RECEIVABLE



- Record sales on account
- Write off uncollectible accounts
- Maintain receivable records
- Prepare statements for customers
- Answer customer questions

COMMENTS:

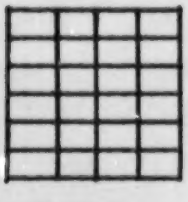
CASH DISBURSEMENT



- Prepare checks
- Journalize cash disbursements
- Record deposits and maintain checkbook
- Reconcile bank statement
- Maintain petty cash records

COMMENTS:

ACCOUNTS PAYABLE



- Verify accuracy of invoices
- Reconcile invoice discrepancies
- Determine due date
- Calculate cash discounts
- Compare invoices with monthly statements
- Maintain payable records

COMMENTS:

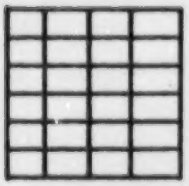
1 2 3 4

INVENTORY

- Maintain inventory records
- Calculate inventory value

COMMENTS:

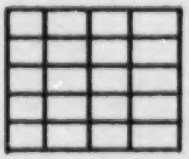
PAYROLL



- Verify time cards
- Compute work hours
- Prepare payroll register
- Journalize payroll entries
- Maintain employee records
- Prepare employer payroll reports

COMMENTS:

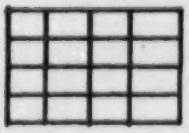
ADDITIONAL ACCOUNTING SKILLS



- Maintain voucher system
- Maintain departmental records
- Maintain cost accounting records
- Maintain plant asset records
- Journalize accruals and prepaid revenues and expense

COMMENTS:

DATA PROCESSING



- Assemble and arrange data
- Operate input /output devices
- Identify and correct errors
- Complete accounting procedures on computer

COMMENTS:

APPENDIX E

FACILITIES, EQUIPMENT, AND SUPPLIES

FACILITIES, EQUIPMENT, AND SUPPLIES

The following suggestions are given even though such differences as financial ability, proximicy to metropolitan areas, and enrollment, make it difficult to provide the information and help many administrators and teachers often request concerning equipment and facilities for the business education department. However, these suggestions may provide some guidance in this area, especially for departments that are constructing and equipping new facilities.

It is important to remain aware of business trends and available jobs and to provide the facilities and equipment necessary to train students for both current and future job opportunities.

A well-planned office increases productivity and morale. The open plan, combined with office landscaping, creates a pleasant atmosphere that is often better suited to workers' needs. In such a plan, an office is designed with an absence of partitions, using movable furniture arrangements and a profusion of plants, graphics, and special lighting designed for office tasks. Although the furniture and storage units are more costly than traditional office equipment, data indicates that construction costs may be as much as 50 percent lower when an office is designed with an open plan.

All rooms in the business education department should be located in the same area, divided one from another and arranged in such a way that it is not necessary to go through one room to reach another classroom. These classrooms should be separate from other areas. Floors, walls, and ceiling should be constructed of acoustical materials.

Just as a business provides offices for professional staff, a business education department should provide offices where the business instructor(s) can counsel students, file confidential materials, and conduct business activities and conversations. The office should be centrally located in the business department, easily accessible to all instructors, and large enough to accommodate assigned staff. Approximately 40 square feet per staff member should be allocated. By locating the storage space behind the office, the instructor would have better control of supply inventory and easier access to supplies.

Lighting and Wiring

Adequate wiring and outlets should be installed in each room of the business education department to accommodate an assortment of machines and flexible arrangements. The following figures are given as a guide for installing electrical outlets:

For rooms utilizing "L"-shaped desks and office arrangements (office procedures, laboratory, CWE classroom). Approximately every 6 ft.

For rooms utilizing smaller desks and more standard classroom arrangements (typewriting, machines, accounting). Approximately every 4 ft.

Following are other suggestions:

* Provide an underfloor duct system for outlets in any area of the keyboarding/typewriting and office procedures rooms in order to avoid use of long cords. Outlets should not be placed in foot traffic areas.
* Cords should be off the floor and wrapped or bundled. Where outlets must be suspended from the ceiling, they should be below desk tops and excess machine cords should be wrapped. Desks should be clustered around electrical outlets.
* Provide outlets on all walls for use of electric machines and audiovisual equipment.
* Install a master switch in each room of the business education department.
* Provide high quality illumination, well-balanced, with minimum glare and with limited shadows. Investigate use of full spectrum flourescent lighting.
* Provide lighting to exceed normal requiremnts because of special visual needs such as rapid reading, close attention to detail, and the use of the rooms for evening classes.
* Provide control of artificial and natural illumination by the use of blinds, shades, draperies, dimmers, and special switches to permit convenient use of visual aids.

Space Needs

The number of business rooms needed depends upon school enrollment, enrollment in business courses, and trends and needs of the local community which affect education for business, and compliance with PL 94-142. Allow for wider aisles for wheelchairs.

Using maximum possible enrollment per class, the following spaces are recommended for the business education department:

Typewriting	35 Sq. Ft. per student
Office Procedures, CWE Classroom or Laboratory	50 Sq. Ft. per student
Bookkeeping/Accounting	35 Sq. Ft. per student
Plus 100 Sq. Ft. of space for instructor's desk	
Storage area (each teaching area)	60 Sq. Ft.

Each student should be provided with a minimum of 25 square feet of instructional space in each classroom.

Factors to be Considered in Determining the Number of Rooms

Number of students enrolled in buisness courses including special needs students.

Number of class sections daily in theschool's schedule.

Use of rooms for night classes, summer school.

Size of each class.

Total number of classes each week.

Anticipated percentage of utilization of each room, scheduling problems may not permit full use of every room every hour.

Keyboarding/Typewriting Room

Location. Adjacent to and connected by doors with the office procedures room.

Capacity. Large enough to house 32 individual work stations (a work station is defined as one desk with typewriter and one chair).

Desk: 20 inches by 40 inches, varying in height from 27 inches up to allow for wheelchair.

Chair: Secretarial chair with adjustable back and height.

Typewriter: Various makes and models.

Advanced Keyboarding/Typewriting Room

Special Equipment. All electric typewriters, if possible. At least one long-carriage typewriter.

Features. A lavatory or work sink in counter, with dispenser for soap and towels.

General Purpose Typewriting Room

In a secondary school with one business education teacher, it may be necessary to use the typewriting room for shorthand transcription and for office procedures. If this is the situation, the room should also have:

10-kay electronic calculator, display and/or printing

Dictation-transcription equipment

Duplicating equipment

Illuminated drawing board

Features. A lavatory, or sink in counter, with dispensers for soap and towels.

Bookkeeping/Accounting Room

A room used for bookkeeping or accounting instruction should incorporate the general recommendations.

Location. Adjacent to and connected by a door with the office procedures room.

Capacity. Large enough to house 32 individual work stations (a work station is defined as one desk and one chair).

Desk: 20 inches by 40 inches with storage space.

Chair: Secretarial chair with adjustable back and height.

Space equipped for:

Teacher's desk

File cabinet

One electronic printing calculator for every five students.

Shorthand Room

The room used for shorthand instruction should incorporate the general recommendations.

Location. Adjacent to and connected by a door with the keyboarding/typewriting room.

Capacity. Large enough to house 32 work stations (a work station is defined as one desk and one chair).

Desk: 20 inches by 40, varying height 27 to 30 inches.

Chair: Secretarial chair with adjustable back and height.

Space equipped with:

teacher's desk

file cabinet

lectern or dictation stand

tape recorder and tapes

dictionary for each station

unabridged dictionary

shorthand dictionary

stenographer's reference manual

stop watch

interval timer

typewriters available or in an adjacent room

Office Procedures Room, Business Lab, Model Office

Location. Between the keyboarding/typewriting room and bookkeeping/accounting room and connected to both.

Capacity. Large enough to house 24 work stations plus three work tables. (A work station is defined as one desk or table and one chair).

Desk: 40 inches by 40 inches, varying in height or adjustable.

Chair: Secretarial chair with adjustable back and height.

Work table: 24 inches by 72 inches, 30 inches high.

Features. A lavatory, or sink in counter, with dispensers for soap and towels. A "realistic" office design is suggested.

Space equipped with:

teacher's desk

file cabinets

demonstration stand

information processing equipment with peripheral equipment and software

paper cutter

city, telephone, post office, and zip code directories

machines: 10 electric typewriters
4 transcribing machines
2 long-carriage typewriters
4 10-key electronic calculators
1 stencil duplicator
1 photocopier
1 illuminated drawing board
1 full length mirror

Work Room

This room should be used for duplicating equipment, small group instruction, and supply storage.

Location. Adjacent to and connected by doors with both the keyboarding/typewriting room and office procedures room.

Capacity. Large enough to house six to eight students for specific projects.

Space equipped with:

mimeograph machines

photocopier

cork table

Features. Separated from adjoining rooms with partially glassed partitions for ease of supervision. A lavatory, or sink in counter, with dispensers for soap and towels.

Other Considerations

- The building and the program should be readily accessible to handicapped persons, including ramps, building entrances, doors and doorways, stairs, floors, lavatories, telephones, elevators, and water fountains which meet the provisions for the handicapped as outlined in Public Law 94-142. Likewise, switches and controls for lights, heating, ventilation, window draperies, fire alarms, and all similar controls shall be placed within the reach of all individuals.
- Maintenance contracts and replacement schedule should exist for repair and replacement of equipment.
- Before purchasing equipment, the department should check to see if services on the equipment will be available and prompt.
- An advisory committee should help the buisness and office education department determine equipment needs for training in business educaiton.
- Students should practice safety procedures such as operating fire extinguishers and evacuating the building.

APPENDIX F

RESOURCES

CASSETTES, FILMSTRIPS AND VIDEO

Computer software: what it is and how it works *(Kit)* The Center for Humanities, 1982. 4 cassettes 4 filmstrips, col 1 guide. Explains how software enables a computer to process given information, guide the computer's operations, or bridge the language gap between humans and computers. jh-sh

Computers change society *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Provides an overview of the history of computers, and raises the question of the positive and negative effects of computers on society. 4-sh

Computers: from pebbles to programs, part I *(Kit)* Guidance Associates, 1975. 1 filmstrip, col 1 cassette 1 guide. Traces the history of calculating machines from the abacus to the first modern computer. Segment of *Computers: from pebbles to programs.* jh-sh

Computers: from pebbles to programs, part II *(Kit)* Guidance Associates, 1975. 1 filmstrip, col 1 cassette 1 guide. Traces the development of computer technology from the Harvard-IBM Mark I to the present and improvement in other developments such as stored programs, programming languages. Segment of *Computers: from pebbles to programs.* jh-sh

Computers: from pebbles to programs, part III *(Kit)* Guidance Associates, 1975. 1 filmstrip, col 1 cassette 1 guide. Explores some of the things computers can do, giving examples. Also traces a program from flowchart to printout. Segment of *Computers: from pebbles to programs.* jh-sh

Computers in everday life *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Helps students understand the impact of computers in virtually all areas of life, and introduces the wide variety of computers. 4-sh

Computers in schools and business *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Provides an overview of how computers are used in schools and businesses, giving examples of computer-assisted instruction and management and business applications. 4-sh

How computers work *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Provides an overview of a basic computer system and how computers work. 4-sh

Computer careers *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip 1 worksheet 1 guide. Provides an overview of fields in the computer industry with descriptions of key jobs given by the people involved in them. 4-sh

At home with the computer: what can it do for you? Part IV *(Kit)* The Center for Humanities, 1982. 1 filmstrip, col 1 cassette 1 guide. Discusses the variety of ways in which a personal computer can be used. Segment of VR0190, *At home with the computer: what can it do for you?* jh-sh

Computers: from pebbles to programs *(Videorecording)* Guidance Associates, 1975. 1 cassette, col, VHS, duration: 35 min 1 guide. Examines the history and development of computer technology and traces an actual program from flow chart to printout. jh-sh

At home with the computer: what can it do for you? *(Videorecording)* The Center for Humanities, 1982. 1 cassette, col, VHS, duration: 39 min 1 guide. Shows students how computers work, what they do, and what they can be able to do in the future, emphasizing how the computer can function as part of a household. jh-sh

Computer discovery *(Computer Program)* SRA, 1981. DOS 3.2 1 diskette Applesoft 1 guide. Designed to teach about the computer. It provides exposure to both programming concepts and social issues related to computers as it covers history, analysis and programming, computer concepts and impacts and applications. jh-sh

Personal computers in the home *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Shows examples of computers for personal use, and how they can be used in the home, illustrating accessories that expand the usefulness of computers. 4-sh

What computers can do *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Shows the many applications of computers in business and industry and describes the uses of computer simulations and word processors in a variety of settings. 4-sh

What computers cannot do *(Kit)* EBEC, 1982. 1 cassette 1 filmstrip, col 1 worksheet 1 guide. Provides an understanding of the limitations of computers by offering a comparison between human thinking and computer thinking. 4-sh

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Computers in our society *(Kit)* EBEC, 1982. 5 cassettes 5 filmstrips, col 5 spirit masters 1 guide. Creates awareness of computers in the immediate, everyday environment.
Contents: *Computers in everyday life — Computers change society — Computers in schools and business — Computer careers — Personal computers in the home* 4-jh

General user presentation *(Videorecording)* Verbatim, 1981. 1 cassette, col, VHS, duration: 15 min. Helps students be aware of the care and handling of diskettes used in the Apple computers. jh-sh

ICDP: computer components *(Kit)* Prentice-Hall, 1981. 4 cassettes 4 filmstrips, col 1 guide. Presents fundamentals to give an understanding of the computer as a tool for people to use.
Contents: *The computer — Computer hardware — Basic storage media — The central processor* jh-sh

ICDP: handling and processing information *(Kit)* Prentice-Hall, 1981. 5 cassettes 5 filmstrips, col 1 guide. Presents fundamentals to give an understanding of the computer as a tool for people to use.
Contents: *Number systems — Computer software — Data recording — Computer output — Processing data* jh-sh

Introduction to computers *(Kit)* SVE, 1981. 4 cassettes 4 filmstrips, col 24 worksheets 1 guide. Designed to helps students become computer literate. To be used with CP1079, *Introduction to computers.*
Contents: *The purpose of computers — Introduction to computers — The impact of computers — Understanding computers* jh-ad

Introduction to computers (Apple) *(Computer Program)* SVE, 1981. DOS 3.3 2 diskettes Applesoft 1 guide. Provides instructional software to review, reinforce and test basic computer literacy concepts. To be used with KT 5404, *Introduction to computers.*
Contents: *The purpose of computers - - Hardware and software The impact of computers - Understanding programming* jh ad

Our computer society *(Kit)* Prentice-Hall Media, 1981. 2 cassettes 2 filmstrips, col 1 guide. Introduces students to the realities of life in a computer society. Topics include the effects of our growing reliance on computers and whether the computer revolution will make us happier and wiser or less human. jh-sh

Understanding computers *(Kit)* EBEC, 1982. 5 cassettes 5 filmstrips, col 5 spirit masters 1 guide. Gives a general understanding of computers.
Contents: *How computers work — How to get the computer to do something — What computers can do — What computers cannot do — Telling the computer what to do* 4-sh

POWERSHARING, PT I Video
78 min col MARTST 1982
Two programs demonstrate data base management and the use of Visicalc - an electronic spread sheet.
THE MICROCOMPUTER MANAGES INFORMATION AND SOME DO'S AND DON'T'S - 40 min.
TAKING A TRIP THROUGH VISICALC: A TUTORIAL - 38 min.

POWERSHARING, PT II Video
95 min col MARTST 1982
Three segments explain some applications for the microcomputer, its versatility and use as a professional and personal tool.
THE MICROCOMPUTER: A TOOL AND A CHALLENGE - 34 min.
THE MICROCOMPUTER: WHAT IT CAN DO AND THE POWER OF VISICALC - 23 min.
THE MICROCOMPUTER PRESENTS AND GATHERS INFORMATION - 38 min.

Computer Applications: Business. Encyclopedia Britannica, Educational Corporation. 29 minute color. Shows the use of computers in five different types of businesses.

Computer Hardware: What it is and how it works. The Center for Humanities, 1982. 4 cassettes, 4 filmstrips, color. 1 guide. Explains about computer hardware, what it is and what it does. JH-SH.

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THE JOB INTERVIEW: PRO BOWL
20 min col CENTEF 1979
A job interview is treated as a spectator sport - complete with play-by-play commentary by a pair of colorful sportscasters, "pre-game" interviews, instant replays, and the "post-game wrap-up".

JOB INTERVIEW: SMALL BUSINESS
22 min col CF 1980
Designed to help young people see themselves through the eyes of employers, viewers judge actual job applicants photographed with hidden cameras. Students are involved in exploring career goals, work attitudes and ways of presenting themselves in interviews.

JOB INTERVIEW: THE WAY IT IS
23 min col MCESD 1974
Filmed in the Portland area, this film shows what employers expect of potential employees in a variety of occupations and trades.

THE ROBOT REVOLUTION
14 min col HEARST 1981
Based on the growing importance and significance of robots in speeding up production and relieving workers of tedious and dangerous jobs on assembly lines.

IS A CAREER IN BUSINESS ADMINISTRATION FOR YOU?
16 min col COUNFL 1972
(LIBRARY OF CAREER COUNSELING)
Defines major occupational groups in business administration: accounting, personnel work, marketing research, advertising and public relations. Describes work settings, tasks, entry requirements and paths to advancement.

COMPUTERS
10 min col BFA 1970
Shows the operation and construction of a computer. Explains the importance of the use of the binary number system in the computer operation.

COMPUTERS AND YOU
14 min col NSC 1972
Introduces the viewer to computers. Tells what they are, their operational functions and what they can do. Presents "general purpose computers" and "special purpose computers" and shows applications of each.

COMPUTERS IN OUR LIVES
14 min col HEARST 1980
A report on the growing impact and importance that computer technology is having on our modern society.

THE INFORMATION REVOLUTION
14 min col HEARST 1982
Examines and explains the effects and implications of the explosion in word processing and information transmission in such areas as banking, commerce, education, government, industry and transportation.

FILM: Computer: Tool for the future. National Geographic. 30 minute, color. Shows development of computer and uses now and in the future.

IF THE FERGI FITS, WEAR IT
22 min col DISNEY 1975 JH
(FERGI BUILDS A BUSINESS)
Introduces the principles of free enterprise as they apply to the production and distribution of a product. When 19-year-old Randy becomes bored with college studies on economics and decides to quit school, his 15-year-old sister involves him in a silk-screened T-shirt business. It is through this experience they both learn and Randy acquires a new enthusiasm for the subject of economics.

FERGI DIVERSIFIES
24 min col DISNEY 1975
(FERGI BUILDS A BUSINESS)
The basic features of capitalism are explained, and why corporations sell shares in their companies.

FERGI GOES INC.
25 min col DISNEY 1975
(FERGI BUILDS A BUSINESS)
Examines the differences between a partnership and a corporation and the how and why businesses incorporate and expand their operations.

THE MIND MACHINES
57 min col TIMLIF 1979 (NOVA)
Shows the work being done in computer science. Computer-controlled robots, equipped with a sense of vision and the ability to respond flexibly to changing conditions, are demonstrated.

JOB INTERVIEW: LARGE BUSINESS
20 min col CF 1980
Designed to help young people see themselves through the eyes of employers, viewers judge actual job applicants photographed with hidden cameras. Students are involved in exploring career goals, work attitudes and ways of presenting themselves in interviews.

THE SPORTS SHOE INDUSTRY
20 min col 1981
(AMERICAN EDUCATIONAL MARKETING SERIES)
The film covers the technical and marketing efforts in producing over 130 styles of shoes. The Nike lab in Exeter, New Hampshire is highlighted as a unique, computerized process.

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APPENDIX G

GOALS MATRIX FOR ACCOUNTING, CLERICAL AND SECRETARIAL CLUSTER PROGRAMS

BUSINESS EDUCATION

CURRICULUM ANALYSIS MATRIX

GOALS/CLUSTER CURRICULUM AREAS

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
1. CAREER DEVELOPMENT				
Career Planning				
1.1 Self-inventory	x	x	x	x
1.2 Career ladders	x	x	x	x
1.3 Career/job analysis	x	x	x	x
1.4 Career decision making	x	x	x	x
1.5 Entrepreneurial opportunities	x	x	x	x
Job Seeking				
1.6 Where to search	x	x	x	x
1.7 Resume/data sheet	x	x	x	x
1.8 Letter of application	x	x	x	x
1.9 Attire and grooming	x	x	x	x
1.10 Application forms	x	x	x	x
1.11 Testing	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
1.12 Interviewing skills	x	x	x	x
1.13 Legal aspects of hiring/ employee/employer rights	x	x	x	x
Job Retention and Growth				
1.14 Self-evaluation	x	x	x	x
1.15 Job evaluation	x	x	x	x
1.16 Compatibility of career with personal goals	x	x	x	x
1.17 Job performance appraisals	x	x	x	x
1.18 Keeping current through education	x	x	x	x
2. HUMAN RELATIONS				
Personal Traits				
2.1 Acceptable grooming/hygiene	x	x	x	x
2.2 Work habits:				
a. Time management	x	x	x	x
b. Work flow management (Organization of work)	x	x	x	x
c. Punctuality	x	x	x	x
d. Regular attendance	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
e. Thoroughness	x	x	x	x
f. Teamwork	x	x	x	x
g. Neatness	x	x	x	x
h. Initiative	x	x	x	x
i. Self-evaluation	x	x	x	x
Work Attitudes				
2.3 Positive attitude towards work	x	x	x	x
2.4 Job stress and conflict	x	x	x	x
2.5 Promote positive business image toward client	x	x	x	x
2.6 Respect for authority	x	x	x	x
2.7 Respect for property	x	x	x	x
2.8 Respect for co-workers	x	x	x	x
2.9 Acceptance and giving of constructive suggestions and praise	x	x	x	x
2.10 Acceptance of the results of performance appraisals	x	x	x	x
2.11 Ethics:				
a. Honesty	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
b. Loyalty	x	x	x	x
c. Confidentiality	x	x	x	x
2.12 Originator skills	x	x	x	x
2.13 Ability to cope with change	x	x	x	x
3. COMMUNICATIONS				
Language Skills				
3.1 Punctuate/capitalize correctly	x	x	x	x
3.2 Spelling rules	x	x	x	x
3.3 Correct grammar usage	x	x	x	x
3.4 Divide words correctly	x	x	x	x
3.5 Business vocabulary	x	x	x	x
3.6 Number usage	x	x	x	x
3.7 Handwriting	x	x	x	x
3.8 Reference resources:				
a. Thesaurus	x	x	x	x
b. Secretarial handbooks	x	x	x	x
c. Zip Code Directory and other postal information		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
d. Almanac	x	x	x	x
e. Atlas	x	x	x	x
f. Professional/trade publications	x	x	x	x
g. Company handbooks or procedures manuals		x	x	
h. Telephone directory	x	x	x	x
i. Oregon Blue Book and related government/public resources	x	x	x	x
j. Catalogs		x	x	
k. Library		x	x	
1. Equipment manuals		x	x	
Basic Verbal/Non-verbal Skills				
3.9 Read with speed and comprehension	x	x	x	x
3.10 Write letters, memorandums and reports	x	x	x	x
3.11 Speak in meetings and discussions	x	x	x	x
3.12 Listen effectively	x	x	x	x
3.13 Non-verbal communications:				
a. Body language	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
b. Voice inflection	x	x	x	x
Proofreading and Editing				
3.14 Use of proofreading marks	x	x	x	x
3.15 Ability to find errors in typing, grammar, spelling and work usage	x	x	x	x
3.16 Editing/revising	x	x	x	x
4. COMPUTATIONAL PROCESSES				
Computational Skills				
4.1 Basic computational skills (Add, subtract, multiply, divide)	x	x	x	x
4.2 Fractions, decimals, percentages	x	x	x	x
4.3 Estimate answers	x	x	x	x
4.4 Problem solving	x	x	x	x
4.5 Solve business problems using a 10-key keyboard	x	x	x	x
Financial Records				
4.6 Perform bookkeeping functions:				
a. Record transactions	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
b. Prepare information for financial records	x	x	x	x
c. Retrieve information from financial records	x	x	x	x
d. Prepare and maintain payroll records	x	x	x	x
e. Record and maintain the inventory records	x	x	x	x
f. Operate petty cash fund	x	x	x	x
g. Make change	x	x	x	x
h. Process accounts payable	x	x	x	x
i. Process accounts receivable	x	x	x	x
4.7 Perform banking functions:				
a. Deposit funds	x	x	x	x
b. Maintain check register	x	x	x	x
c. Reconcile accounts	x	x	x	x
5. INFORMATION PROCESSING				
Dictation/Transcription				
5.1 Take dictation:			x	
a. Shorthand/alternative			x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
b. Dictation equipment			x	
5.2 Give dictation:			x	
a. Personal contact			x	
b. Dictation equipment			x	
5.3 Transcribe dictation into final document form:				
a. Transcription equipment			x	
b. Written notes			x	
Keyboarding				
5.4 Use correct keyboarding techniques to operate:				
a. Typewriters	x	x	x	x
b. Microcomputers	x	x	x	x
c. Word processors	x	x	x	x
d. Data entry terminals	x	x	x	x
5.5 Operate 10-key keyboard by touch	x	x	x	x
5.6 Compose at the keyboard	x		x	
5.7 Select appropriate format for business documents	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
5.8 Produce business documents:				
a. Business letters and envelopes	x	x	x	x
b. Inter/intra-office communications	x	x	x	x
c. Minutes or reports of meetings		x	x	
d. Cards and labels		x	x	
e. Financial, tabulated and miscellaneous reports	x		x	
f. Manuscripts			x	
g. Outlines			x	
h. Meeting agendas			x	
i. Itineraries			x	
j. Preprinted business forms	x	x	x	x
k. Legal, medical and technical documents		x	x	
5.9 Make corrections by:				
a. Erasing	x	x	x	x
b. Applying correction fluid and self-adhesive or paper tapes	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
c. Correction tape on typewriter	x	x	x	x
d. Correction paper	x	x	x	x
e. Squeezing and spreading		x	x	
f. Backspacing and strikeovers on correcting typewriters and word processing equipment		x	x	
g. Cutting and pasting	x	x	x	x
5.20 Understand steps in information processing:				
a. Input	x	x	x	x
b. Processing	x	x	x	x
c. Output	x	x	x	x
d. Reproduction	x	x	x	x
e. Distribution	x	x	x	x
f. Storage/retrieval	x	x	x	x
5.21 Applications of information processing:				
a. Repetitive communications		x	x	
b. Combined repetitive and variable typing		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
c. Transcription typing		x	x	
d. Text preparation and editing		x	x	
e. Composition		x	x	
5.22 Information processing careers		x	x	
6. GENERAL OFFICE PROCEDURES				
Mailing and Shipping				
6.1 Process incoming mail:				
a. Open and sort		x	x	
b. Maintain register		x	x	
c. Distribute		x	x	
d. Read, highlight and annotate		x	x	
6.2 Process outgoing mail:				
a. Fold and insert letters and enclosures in mailing envelopes		x	x	
b. Address letters and packages		x	x	
c. Wrap and seal packages		x	x	
d. Manually stamp and seal envelopes		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
e. Forward mail		x	x	
f. Insure, register and certify mail		x	x	
g. Prepare mailing lists		x	x	
h. Operate postage meters and scales		x	x	
i. Calculate postal rates		x	x	
j. Purchase postage for meters		x	x	
k. Process bulk mail		x	x	
l. Use U.S. Postal Service manuals		x	x	
m. Arrange for freight express, UPS, private mail and fast/ overnight mail services		x	x	
n. Trace mail		x	x	
Telecommunications				
6.3 Answer the telephone (procedures and voice skills)	x	x	x	x
6.4 Place local, long-distance and conference calls		x	x	
6.5 Transfer or refer calls		x	x	
6.6 Screen employer/supervisor calls		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
6.7 Send and receive telegrams, mailgrams and cablegrams		x	x	
6.8 Know official time zone designations		x	x	
6.9 Maintain record of long-distance calls		x	x	
6.10 Trends and changing technologies in telecommunications:				
a. Electronic mail	x	x	x	x
b. Facsimile	x	x	x	x
c. Modems	x	x	x	x
d. Teleconferences	x	x	x	x
Receptionist Techniques and Tasks				
6.11 Receive and host office visitors		x	x	
6.12 Provide information to visitors		x	x	
6.13 Screen visitors		x	x	
6.14 Make introductions		x	x	
6.15 Assist visitors to proper location within office		x	x	
6.16 Make pre- and post-meeting and conference arrangements		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
6.17 Maintian visitor log		x	x	
6.18 Order and maintain supplies		x	x	
6.19 Receive and deliver business messages		x	x	
6.20 Maintain a positive relationship with visitors		x	x	
6.21 Arrange guided tours for visitors		x	x	
6.22 Maintain reception area		x	x	
6.23 Undertake crisis management duties:				
a. Emergencies		x	x	
b. Irate customers		x	x	
c. Security		x	x	
6.24 Explain office logistics:				
a. Staff assignments and responsibilities		x	x	
b. Resources available to the office		x	x	
Records Management				
6.25 Explain records storage:				
a. Electronic	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
b. Microfiche	x	x	x	x
c. Microfilm	x	x	x	x
6.26 Establish supervise and/or maintain files	x	x	x	x
6.27 Establish and/or maintain the filing system:				
a. Alpha/numeric	x	x	x	x
b. Geographic		x	x	
c. Subject	x	x	x	x
6.28 Process, sort, and file business records according to the system:				
a. Standard documents	x	x	x	x
b. Computer printout records	x	x	x	x
c. Computer tape records	x	x	x	x
d. Magnetic media	x	x	x	x
e. Microfiche and microfilm	x	x	x	x
6.29 Handle classified and confidential files	x	x	x	x
6.30 Retrieve needed information from files		x	x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
6.31 Administer charge-out procedure for files		x	x	
6.32 Establish and/or maintain cross reference listing		x	x	
6.33 Maintain security on confidential files		x	x	
6.34 Merge and/or revise files		x	x	
6.35 Apply procedures for purging of files:				
a. Transferral of records from active to inactive files		x	x	
b. Disposal of unneeded records		x	x	
6.36 Supervise the maintenance of decentralized files		x	x	
7. MAKING BUSINESS ARRANGEMENTS				
7.1 Schedule and confirm business appointments and meetings			x	
7.2 Maintain appointment calendars			x	
7.3 Prepare daily appointment schedules			x	
7.4 Cancel and/or reschedule appointments			x	
7.5 Schedule and confirm facilities for meetings and conferences			x	

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
7.6 Help prepare entertainment plans, receptions, luncheons and dinners			x	
7.7 Prepare and confirm arrangements for meetings and conferences			x	
7.8 Use travel information sources:				
a. Travel agencies			x	
b. Transportation schedules			x	
c. Official Airline Guide			x	
d. Hotel/motel guides			x	
7.9 Make travel reservations			x	
7.10 Compile schedules and itineraries			x	
7.11 Prepare and secure travel advances and traveler's checks			x	
8. BOOKKEEPING AND ACCOUNTING FUNCTIONS				
General Ledger				
8.1 Analyze transactions	x			
8.2 Journalize transactions	x			
8.3 Post from ledgers	x			

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
8.4 Verify control summaries	x			
8.5 Reconcile discrepancies	x			
8.6 Prepare trial balance	x			
8.7 Complete worksheets	x			
8.8 Prepare financial statements	x			
8.9 Calculate and journalize adjusting entries	x			
8.10 Complete closing entries	x			
8.11 Prepare post closing trial balance	x			
8.12 Interpret and analyze financial information	x			
Cash Receipts				
8.13 Understand cash controls	x			
8.14 Record cash received	x	x	x	x
8.15 Prepare bank deposit slips	x	x	x	x
8.16 Journalize and post cash receipts to general and subsidiary ledgers	x			
Accounts Receivable				

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
8.17 Maintain accurate accounts receivable records	x	x	x	x
8.18 Prepare statements for customers	x			
8.19 Calculate and record uncollectable accounts	x			
8.20 Reconcile disputes with customers over balance due	x			
Cash Disbursements				
8.21 Prepare checks	x	x	x	x
8.22 Record deposits and maintain checkbook balance	x	x	x	x
8.23 Journalize cash disbursements	x	x	x	x
8.24 Post to general/subsidiary ledger accounts	x			
8.25 Reconcile bank statement	x	x	x	x
8.26 Maintain petty cash records	x	x	x	x
Accounts Payable				
8.27 Verify accuracy of invoices	x	x	x	x
8.28 Clarify invoice discrepancies with vendors	x	x	x	x
8.29 Code invoices	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
8.30 Determine due date	x	x	x	x
8.31 File invoices	x	x	x	x
8.32 Compare invoices with monthly statements	x	x	x	x
8.33 Maintain payable records	x	x	x	x
Inventory				
8.34 Understand purchasing process	x	x	x	x
8.35 Maintain inventory records	x	x	x	x
8.36 Calculate inventory values	x			
Payroll Records				
8.37 Verify time cards	x	x	x	x
8.38 Compute work hours from time cards	x	x	x	x
8.39 Prepare payroll register	x	x	x	x
8.40 Journalize payroll entries	x	x	x	x
8.41 Maintain employee records	x	x	x	x
8.42 Prepare t[illegible] deposits	x			
Management Skills				

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
8.43 Understand forms of ownership	x			
8.44 Maintain voucher system	x	x	x	x
8.45 Maintain departmental records	x			
8.46 Maintain cost accounting records	x			
8.47 Maintain plant asset records	x			
8.48 Journalize accruals and pre-paid revenue and expense	x			
8.49 Know concepts and practices of budgetary planning and control	x			
9. AUTOMATED DATA PROCESSING				
9.1 Understand functions and role of data processing	x			
9.2 Understand capabilities and limitations	x			
9.3 Understand how data processing functions	x	x	x	x
9.4 Use vocabulary of data processing	x	x	x	x
9.5 Understand data processing cycle	x	x	x	x
9.6 Assemble and arrange data for computer	x	x	x	x
9.7 Operate input devices	x	x	x	x

BUSINESS EDUCATION GOALS	ACCOUNTING	CLERICAL	SECRETARIAL	COMMON
9.8 Identify and correct errors	x	x	x	x
9.9 Complete accounting procedures on computer	x			
10. WORK ENVIRONMENT				
10.1 Productive office environment requirements	x	x	x	x
10.2 Setting up your personal work station	x	x	x	x
10.3 Work schedules:				
a. Lunch	x	x	x	x
b. Breaks	x	x	x	x
c. Work related errands	x	x	x	x
10.4 Office safety	x	x	x	x

APPENDIX H

INSTRUCTIONAL STRATEGIES FOR SERVING DISADVANTAGED AND HANDICAPPED STUDENTS IN ACCOUNTING

Group	Instructional Strategies
Cultural/Social/ESL	* Field trips to business * Job observations * Movies that show modern office * Temporary work assignments in offices (nonpaid) * Work as aide in classroom * Have guest speakers explain: - Applications - How to dress
Educationally Disadvantaged	* Conduct math drills * Reinforce and individualize reading instruction * Reinforce vocabulary * Use individualized instruction techniques * Strengthen study skills * Develop prerequisite program (record keeping) * Strengthen questioning skills * Monitor understanding of instructions
Economically Disadvantaged	* Make student aware of low-cost clothing * Assist with transportation problems * Conduct wardrobe planning activities * Emphasize budgeting * Assist student in securing paid work experience
Emotionally Disturbed	* Discuss appropriate behavior * Adapt curriculum to eliminate frustration * Give extra review for tests * Coordinate closely with counselor * Learn problem-solving skills
Visually Impaired	* Use large print text * Use magnifying glass * Use large format forms * Provide tape materials * Provide written notes * Coordinate with regional center * Strengthen questioning skills * Monitor understanding of instructions
Hearing Impaired	* Use finger talk * Seat student in front * Make additional reading assignment to cover material missed in lecture * Utilize video instruction * Provide head notes * Coordinate with regional center * Strengthen questioning skills * Monitor understanding of instructions

PRINTED MATERIALS APPROPRIATE FOR STUDENTS OF LOW LEVEL ABILITY

1. General Recordkeeping, Huffman/Stewart, Gregg/McGraw Hill.

2. Activity Guide and Working Papers for General Recordkeeping, Gregg Personal Recordkeeping Practice Set, Wood, Gregg/McGraw Hill.

3. Recordkeeping, Lasselle, Houghton Mifflin.

4. Real Life Math Skills, Scholastic Book Services.

5. Beginning Calculator Math, Vervoort/Mason, Fearon/Pitman.

6. Getting Involved with Business, Learning Activities Kit, Poe/Hicks/Church, Gregg/McGraw Hill.

7. Calculator Applications for Business Careers, Lovern, South Western Publishing Co.

8. Capitol Auditing Service, Holms, Houghton Mifflin.

MICRO COMPUTER PACKAGES APPROPRIATE FOR BASIC SKILL DEVELOPMENT

Gamco Industries, Inc.
1911 C Snyder Hwy.
Big Spring, TX 79720-021

Understanding Checkbooks and Statements	$ 29.95
Decision Making	29.95
Strategies for Test Taking	44.95

Educational Activities, Inc.
P. O. Box 392
Freeport, NY 11520

Informal Reading Comprehension Placement Test	39.95
Diascriptive I	295.00

Unicorn Learning Products
12620 SW First Street
Beaverton, OR 97005

Everyday Math: Solving Multiple Step Problems	44.95

Strickly Software
P. O. Box 338
Gramville, OH 43023

Math for Young Consumers	59.95
Math World Commander	25.99
Quizagon	44.99
Computer	20.99

Sunburst Communications
39 Washington Avenue
Pleansantville, NY 10570

The Factory Strategies in Problem Solving	49.00
Typing Strategy	40.00
Vocabulary Prompter	30.00